

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2020 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>	
A	This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
B	This return/report is ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information							
1a	Name of plan <u>COLUMBUS AESTHETIC & PLASTIC SURGERY, INC. CASH BALANCE PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 30%; text-align: center;"><u>004</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>004</u>				
1b Three-digit plan number (PN) ▶	<u>004</u>							
		1c Effective date of plan <u>01/01/2014</u>						
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COLUMBUS AESTHETIC & PLASTIC SURGERY, INC.</u> <u>5005 ARLINGTON CENTRE BLVD.</u> <u>UPPER ARLINGTON, OH 43220</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">2b Employer Identification Number (EIN) <u>31-1480832</u></td> <td style="width: 30%;"></td> </tr> <tr> <td>2c Sponsor's telephone number <u>614-246-6900</u></td> <td></td> </tr> <tr> <td>2d Business code (see instructions) <u>621111</u></td> <td></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-1480832</u>		2c Sponsor's telephone number <u>614-246-6900</u>		2d Business code (see instructions) <u>621111</u>	
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2d Business code (see instructions) <u>621111</u>								
3a	Plan administrator's name and address ☒ Same as Plan Sponsor.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">3b Administrator's EIN</td> <td style="width: 30%;"></td> </tr> <tr> <td>3c Administrator's telephone number</td> <td></td> </tr> </table>	3b Administrator's EIN		3c Administrator's telephone number			
3b Administrator's EIN								
3c Administrator's telephone number								
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">4b EIN</td> <td style="width: 30%;"></td> </tr> <tr> <td>4d PN</td> <td></td> </tr> </table>	4b EIN		4d PN			
4b EIN								
4d PN								
5a	Total number of participants at the beginning of the plan year	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">5a</td> <td style="width: 30%; text-align: center;"><u>80</u></td> </tr> </table>	5a	<u>80</u>				
5a	<u>80</u>							
b	Total number of participants at the end of the plan year	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">5b</td> <td style="width: 30%; text-align: center;"><u>73</u></td> </tr> </table>	5b	<u>73</u>				
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c	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">5c</td> <td style="width: 30%;"></td> </tr> </table>	5c					
5c								
d(1)	Total number of active participants at the beginning of the plan year	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">5d(1)</td> <td style="width: 30%; text-align: center;"><u>67</u></td> </tr> </table>	5d(1)	<u>67</u>				
5d(1)	<u>67</u>							
d(2)	Total number of active participants at the end of the plan year	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">5d(2)</td> <td style="width: 30%; text-align: center;"><u>54</u></td> </tr> </table>	5d(2)	<u>54</u>				
5d(2)	<u>54</u>							
e	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">5e</td> <td style="width: 30%; text-align: center;"><u>6</u></td> </tr> </table>	5e	<u>6</u>				
5e	<u>6</u>							

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/15/2021</u>	<u>ROBERT HECK</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 406127. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1797079	2154047
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1797079	2154047
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	355000	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	11010	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		366010
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	9042	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		9042
i Net income (loss) (subtract line 8h from line 8c)	8i		356968
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1C
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		☒	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		☒	
c Was the plan covered by a fidelity bond?	10c	☒		400000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		☒	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		☒	
f Has the plan failed to provide any benefit when due under the plan?	10f		☒	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		☒	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 12 below.....	☒ Yes ☐ No
a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a 0
b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation _____	

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.	☐ Yes ☒ No
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	
b Enter the minimum required contribution for this plan year	12b
c Enter the amount contributed by the employer to the plan for this plan year	12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year.....	13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
13c(3) PN(s)	

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>14.73</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		12289
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.35</u> %		657
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		12946
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	108.81 %
15 Adjusted funding target attainment percentage	15	108.81 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.49 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/11/2020	50000				
04/21/2021	305000				
04/21/2021	305000				
Totals ▶			18(b)	660000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	332893

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.75 %2nd segment:
5.50 %3rd segment:
6.27 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

3

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions) ☐☐ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6) **31a** 268157**b** Excess assets, if applicable, but not greater than line 31a **31b** 145090**32** Amortization installments:**a** Net shortfall amortization installment Outstanding Balance 0 Installment 0**b** Waiver amortization installment 0 0**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) **34** 123067**35** Balances elected for use to offset funding requirement Carryover balance 0 Prefunding balance 0 Total balance 0**36** Additional cash requirement (line 34 minus line 35) **36** 123067**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 332893**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 209826**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 0**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

2020 Schedule SB, line 22 -- Description of Weighted Average Retirement Age
Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan
EIN: 31-1480832
PN: 004

(A)	(B)	(C)	(D)	(E)
Retirement Age	Active Count	Retirement Rates	Expected Retirements	Sum Weighted Average Age
62	66	95.45%	63.00000	3906.00000
63	3	100.00%	3.00000	189.00000
64	0	100.00%	0.00000	0.00000
65	1	0.00%	0.00000	0.00000
66	1	100.00%	1.00000	66.00000
Total			67.00000	4161.00000
Weighted Average Retirement Age				62.1

2020 Schedule SB, line 19(c) – Discounted Employer Contributions

Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

Effective Interest Rate: 5.61%

Effective Interest Rate for Late Quarterlies: N/A

<u>Date</u>	<u>Contribution Amount</u>	<u># Days to 1/1/2020</u>	<u>Discounted Contributions @ 5.61%</u>
6/11/2020	50,000	162	48,806
4/21/2021	<u>305,000</u>	475	<u>284,087</u>
Totals	355,000		332,893

2020 Schedule SB, line 24 – Change in Actuarial Assumptions

Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

Effective with the January 1, 2020 actuarial valuation, the following assumption was changed:

- The assumed retirement age was change from the normal retirement age to the later of the normal retirement age and the participant's current age +1 to better reflect anticipated plan experience.

PN: 004

[illegible]

2020 Schedule SB, Part V – Actuarial Assumptions**Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan****EIN: 31-1480832****PN: 004**

- | | |
|-------------------------------|--|
| 1. <u>Interest Rates:</u> | IRS Segment rates as of the month prior to the valuation date subject to the MAP-21 95% - 105% corridor as amended by ARPA-21: |
| a. Minimum Funding | |
| Segment 1 | 4.75% |
| Segment 2 | 5.50% |
| Segment 3 | 6.27% |
| Post-retirement Lump Sum Rate | 5.50% |
| b. Maximum Funding | |
| Segment 1 | 2.79% |
| Segment 2 | 3.90% |
| Segment 3 | 4.35% |
| Post-retirement Lump Sum Rate | 5.50% |
| 2. <u>Mortality Rates:</u> | |
| <u>Preretirement:</u> | None. |
| <u>Postretirement:</u> | Funding: IRS 2020 Combined Static Mortality Table |
| | Lump Sums: IRS 2020 Applicable Mortality Table. |
| 3. <u>Salary Scale:</u> | 0.00%. |
| 4. <u>Retirement Rates:</u> | Later of Normal Retirement Age under the Plan or current age +1. |
| 5. <u>Termination Rates:</u> | None. |
| 6. <u>Disability Rates:</u> | None. |

2020 Schedule SB, Part V – Actuarial Assumptions

Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

- | | |
|---|--|
| 7. <u>Plan Expenses:</u> | Based on prior plan year expenses - \$7,500. |
| 8. <u>Actuarial Cost Method:</u> | Unit Credit under PPA Rules. |
| 9. <u>Asset Valuation Method:</u> | Market Value of all trust investments, plus any accrued contributions as of the Valuation Date. |
| 10. <u>Employee Data:</u> | An employee census was supplied by Clark Schaefer Hackett and included all employees in the Eligible Class. We did not audit the census. |
| 11. <u>Asset Data:</u> | Asset data and contribution amounts and dates were supplied by Clark Schaefer Hackett. We did not audit the data. |
| 12. <u>Assumed Form of Benefit Payment:</u> | Lump sum distribution. |
| 13. <u>Rationale for Assumptions:</u> | The IRS segment rates and mortality tables used to determine minimum funding and maximum deductible amounts are pursuant to IRS regulations. The discount rate for accounting liabilities is based on the Plan actuarial equivalence assumption. The selection of other actuarial assumptions is based on the actuary's best estimate of future expectations based on an examination of historical results compared to expectations, periodic experience studies, Society of Actuaries mortality studies, and any reasonably certain information about future expected plan changes. |
| 13. <u>Changes Since Last Year:</u> | Interest rates changed as required by PPA. The assumed retirement was changed to the later of normal retirement age or a participant's current age + 1. |

2020 Schedule SB, Part V – Plan Provisions

Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

1. Effective Date: January 1, 2014.
2. Plan Year: January 1st through December 31st.
3. Covered Employees: Employees of Columbus Aesthetic & Plastic Surgery, Inc.
4. Eligibility: January 1st nearest to the attainment of age 21 and the completion of one year of service.
5. Average Monthly Compensation: Average monthly compensation for the highest three consecutive Plan Years.
6. Vesting Service: One Year of Vesting Service is granted for each Plan Year in which the Employee is credited with 1,000 hours.
7. Benefit Service: One Year of Benefit Service is granted for each Plan Year in which the Employee is credited with 1,000 hours while a Plan Participant.

2020 Schedule SB, Part V – Plan Provisions**Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan****EIN: 31-1480832****PN: 004**

8. Normal Retirement:**a. Eligibility**

Later of attainment of age 62 or the fifth anniversary of Plan participation.

b. Monthly Benefit

1/12th of the Actuarial Equivalent of the Participant's Cash Balance Account. The Cash Balance Account is the sum of the Contribution Credits (as described below) and Interest Credits using the Cash Balance Interest Rate (also described below). For each Year of Benefit Service, the Contribution Credit shall be allocated to a Participant's Cash Balance Account on the last day of the Plan Year in an amount equal to the following:

Group	Contribution Credit
1	\$60,000
2	\$60,000
3	\$60,000
4	\$60,000
5	\$0
6	Lesser of 1,000 & 4% of Comp

The Cash Balance Interest Rate shall be the actual rate of return on the investment of the Plan's assets; however, the cumulative Cash Balance Interest Rate for all years of Plan participation may not be less than zero, and the annual Cash Balance Interest Rate shall not exceed 5.00%.

9. Early Retirement:**a. Eligibility**

No Early Retirement benefit offered.

b. Monthly Benefit

N/A

2020 Schedule SB, Part V – Plan Provisions

Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

10. Late Retirement:

- | | |
|--------------------|--|
| a. Eligibility | Beyond Normal Retirement Age. |
| b. Monthly Benefit | Accrued Benefit as of the actual retirement date or the actuarial equivalent of the Normal Retirement Benefit, if greater. |

11. Vested Retirement:

- | | |
|--------------------|---|
| a. Eligibility | 3 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement based on the Hypothetical Account Balance as of date of separation, times the participant's vesting percentage. |

12. Disability Retirement:

- | | |
|----------------|---|
| a. Eligibility | Total and permanent disability. |
| b. Benefit | Actuarial Present Value of the Participant's Accrued Benefit. |

13. Pre-Retirement Death:

- | | |
|----------------|---|
| a. Eligibility | A Participant with an Accrued Benefit. |
| b. Benefit | Actuarial Present Value of the Participant's Accrued Benefit. |

2020 Schedule SB, Part V – Plan Provisions

Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

14. Payment Forms:

a. Normal

Life annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants.

b. Optional

Actuarially equivalent lump sum distribution, life annuity, 50%, 75% or 100% Joint & Survivor annuity.

15. Actuarial Equivalency:

IRS Applicable Mortality Table, and IRS Applicable Interest Rate for the third calendar month prior to the month in which the distribution occurs.

16. Maximum Annual Benefit:

\$230,000 per year for participants retiring at age 62 or later during the 2020 Plan Year.

17. Changes Since Last Year:

None.

2020 Schedule SB, line 25 – Change in Method.

Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

Effective with the January 1, 2020 valuation, the following methods were changed:

- Both the enrolled actuary and business organization providing actuarial services for the plan were changed and the new enrolled actuary used different valuation software than the prior enrolled actuary. The change meets the requirements for automatic approval per IRS Revenue Procedure 2017-56.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information <small>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</small> ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2020 This Form is Open to Public Inspection
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For calendar plan year 2020 or fiscal plan year beginning	01/01/2020	and ending 12/31/2020
► Round off amounts to nearest dollar. ► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.		

A Name of plan Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Columbus Aesthetic & Plastic Surgery, Inc.	D Employer Identification Number (EIN) 31-1480832	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500	

Part I Basic Information				
1 Enter the valuation date: Month <u> 01 </u> Day <u> 01 </u> Year <u> 2020 </u>				
2 Assets: a Market value b Actuarial value	2a 2b	1,791,811 1,791,811		
3 Funding target/participant count breakdown: a For retired participants and beneficiaries receiving payment b For terminated vested participants c For active participants d Total	(1) Number of participants 0 13 67 80	(2) Vested Funding Target 0 25,746 1,606,301 1,632,047	(3) Total Funding Target 0 25,746 1,620,975 1,646,721	
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐				
a Funding target disregarding prescribed at-risk assumptions b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4a 4b			
5 Effective interest rate	5	5.61 %		
6 Target normal cost	6	268,157		

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		10/14/2021
	Signature of actuary Hans Nienaber	Date 20-05737
	Type or print name of actuary Cuni, Rust & Strenk, Inc.	Most recent enrollment number (513) 985-6164
	Firm name 4555 Lake Forest Drive Suite 620 US Cincinnati OH 45242	Telephone number (including area code)
Address of the firm		

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>14.73%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		12,289
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.35%</u>		657
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance ..		12,946
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	108.81 %
15 Adjusted funding target attainment percentage	15	108.81 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.49 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/11/2020	50,000				
04/21/2021	305,000				
Totals ▶			18(b)	355,000	18(c) 0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..	19c	332,893

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used To Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.75 %2nd segment:
5.50 %3rd segment:
6.27 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b****3****22** Weighted average retirement age**22****62****23** Mortality table(s) (see instructions)☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment☒ Yes ☐ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28****0****29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29****0****30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30****0****Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)**31a****268,157****b** Excess assets, if applicable, but not greater than line 31a**31b****145,090****32** Amortization installments:**a** Net shortfall amortization installment**0****0****b** Waiver amortization installment**0****0****33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)**34****123,067**

Carryover balance

Prefunding Balance

Total balance

35 Balances elected for use to offset funding requirement**0****0****0****36** Additional cash requirement (line 34 minus line 35)**36****123,067****37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37****332,893****38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a****209,826****b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b****0****39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39****0****40** Unpaid minimum required contributions for all years**40****0****Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Short Form Annual Return/Report of Small Employee
Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**OMB Nos. 1210-0110
1210-0089**2020****This Form is Open to
Public Inspection****Part I Annual Report Identification Information**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

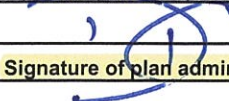
- A** This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- B** This return/report is ☐ the first return/report ☐ the final return/report
☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- C** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program
☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan		1b Three-digit plan number (PN) ▶ 004
		1c Effective date of plan 01/01/2014
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Columbus Aesthetic & Plastic Surgery, Inc. 5005 Arlington Centre Blvd. Upper Arlington OH 43220		2b Employer Identification Number (EIN) 31-1480832
		2c Sponsor's telephone number (614) 246-6900
		2d Business code (see instructions) 621111
3a Plan administrator's name and address ☒ Same as Plan Sponsor.		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name		4b EIN
		4d PN
5a Total number of participants at the beginning of the plan year	5a	80
b Total number of participants at the end of the plan year	5b	73
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c	
d(1) Total number of active participants at the beginning of the plan year	5d(1)	67
d(2) Total number of active participants at the end of the plan year	5d(2)	54
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e	6

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		Date 12-15-21	Robert Heck
	Signature of plan administrator		Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

For Paperwork Reduction Act Notice, see the Instructions for Form 5500-SF.

Form 5500-SF (2020)
v.200204