

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>This form is required to be filed for employee benefit plans 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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2021</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                 |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b> |
| For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u> |                                                 |

**A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)

☒ a single-employer plan ☐ a DFE (specify) \_\_\_\_\_

**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** If the plan is a collectively-bargained plan, check here. . . . . ☐

**D** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program

☐ special extension (enter description) \_\_\_\_\_

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ☐

|                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                |                     |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Basic Plan Information</b> —enter all requested information |                     |  |
| <b>1a</b> Name of plan<br><u>DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST</u><br><br><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>DX MSO PLLC</u><br><br><u>1025 PEERLESS CROSSING NW</u><br><u>CLEVELAND, TN 37312-3764</u> | <b>1b</b> Three-digit plan number (PN) ▶                       | <u>001</u>          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c</b> Effective date of plan                               | <u>01/01/2013</u>   |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2b</b> Employer Identification Number (EIN)                 | <u>46-0933667</u>   |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2c</b> Plan Sponsor's telephone number                      | <u>423-476-5990</u> |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2d</b> Business code (see instructions)                     | <u>621111</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 accompanying schedules, statements and attachments, 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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 08/08/2022 | DAVID FARLETT                                                |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                   |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                     |  | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 167 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                     |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 135 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                          |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 120 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                         |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 23  |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                         |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 20  |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 163 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 163 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 137 |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                 |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 52  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2A 2E 2F 2G 2J 2K 2T 3D 3H                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                   |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                              |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |     |

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

|                                                                                            |                                                      |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021 |                                                      |
| A Name of plan<br>DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST                         | B Three-digit plan number (PN) ▶ 001                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>DX MSO PLLC                      | D Employer Identification Number (EIN)<br>46-0933667 |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I | Information Concerning Insurance Contract Coverage, Fees, and Commissions | Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1 Coverage Information:

|                                                                              |
|------------------------------------------------------------------------------|
| (a) Name of insurance carrier<br>GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY |
|------------------------------------------------------------------------------|

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 84-0467907 | 68322         | 508160-01                             | 0                                                                           | 01/01/2021              | 12/31/2021 |

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|                                           |                                    |
|-------------------------------------------|------------------------------------|
| (a) Total amount of commissions paid<br>0 | (b) Total amount of fees paid<br>0 |
|-------------------------------------------|------------------------------------|

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

|                                                                                                  |
|--------------------------------------------------------------------------------------------------|
| (a) Name and address of the agent, broker, or other person to whom commissions or fees were paid |
|--------------------------------------------------------------------------------------------------|

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

|                                                                                                  |
|--------------------------------------------------------------------------------------------------|
| (a) Name and address of the agent, broker, or other person to whom commissions or fees were paid |
|--------------------------------------------------------------------------------------------------|

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

**Part II Investment and Annuity Contract Information**

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|          |                                                                                               |          |       |
|----------|-----------------------------------------------------------------------------------------------|----------|-------|
| <b>4</b> | Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 18994 |
| <b>5</b> | Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 0     |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶

|          |                                                                                                                                                                                                       |           |  |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> | Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> | Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

|          |                                               |           |   |
|----------|-----------------------------------------------|-----------|---|
| <b>b</b> | Balance at the end of the previous year ..... | <b>7b</b> | 0 |
|----------|-----------------------------------------------|-----------|---|

|          |                                                              |              |       |  |
|----------|--------------------------------------------------------------|--------------|-------|--|
| <b>c</b> | Additions: (1) Contributions deposited during the year ..... | <b>7c(1)</b> | 0     |  |
|          | (2) Dividends and credits.....                               | <b>7c(2)</b> | 0     |  |
|          | (3) Interest credited during the year.....                   | <b>7c(3)</b> | 13    |  |
|          | (4) Transferred from separate account.....                   | <b>7c(4)</b> | 0     |  |
|          | (5) Other (specify below) .....                              | <b>7c(5)</b> | 18981 |  |

▶ **FORFEITURES**

|                           |              |       |
|---------------------------|--------------|-------|
| (6) Total additions ..... | <b>7c(6)</b> | 18994 |
|---------------------------|--------------|-------|

|                                                                                       |           |       |
|---------------------------------------------------------------------------------------|-----------|-------|
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) ..... | <b>7d</b> | 18994 |
|---------------------------------------------------------------------------------------|-----------|-------|

|          |                                                                                 |              |   |  |
|----------|---------------------------------------------------------------------------------|--------------|---|--|
| <b>e</b> | Deductions:                                                                     |              |   |  |
|          | (1) Disbursed from fund to pay benefits or purchase annuities during year ..... | <b>7e(1)</b> | 0 |  |
|          | (2) Administration charge made by carrier.....                                  | <b>7e(2)</b> | 0 |  |
|          | (3) Transferred to separate account.....                                        | <b>7e(3)</b> | 0 |  |
|          | (4) Other (specify below) .....                                                 | <b>7e(4)</b> | 0 |  |

|                            |              |   |
|----------------------------|--------------|---|
| (5) Total deductions ..... | <b>7e(5)</b> | 0 |
|----------------------------|--------------|---|

|                                                                                                         |           |       |
|---------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b> | 18994 |
|---------------------------------------------------------------------------------------------------------|-----------|-------|

**Part III Welfare Benefit Contract Information**

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
 **b** ☐ Dental     
 **c** ☐ Vision     
 **d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
 **f** ☐ Long-term disability     
 **g** ☐ Supplemental unemployment     
 **h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
 **j** ☐ HMO contract     
 **k** ☐ PPO contract     
 **l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                    |                 |                 |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid .....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                          | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)) .....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid .....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves .....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)) .....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged .....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                      |                 |                 |  |
| (A) Commissions .....                                                                                                                              | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees .....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs .....                                                                                                         | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses .....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes .....                                                                                                                                    | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies .....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges .....                                                                                                                  | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention .....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                                |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves .....                                                                                                                           |                 | <b>9d(2)</b>    |  |
| (3) Other reserves .....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                           |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                                             |            |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                                                       | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....<br>Specify nature of costs. | <b>10b</b> |  |

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ..... ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C<br/>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        | <b>2021</b>                                    |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

|                                                                                            |                                                             |     |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021 |                                                             |     |
| <b>A</b> Name of plan<br>DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST                  | <b>B</b> Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>DX MSO PLLC               | <b>D</b> Employer Identification Number (EIN)<br>46-0933667 |     |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                                   |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                                   |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                                   |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                                   |

---

---

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

---

---

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

---

---

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

---

---

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

---

---

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

---

---

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

---

---

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

---

---

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

GREAT-WEST LIFE & ANNUITY INSURANCE

8515 EAST ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 64                     | RECORDKEEPER                                                                                      | 4819                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

(a) Enter name and EIN or address (see instructions)

WOODBURY FINANCIAL SERVICES

5665 PLAZA DR. STE 350  
CYPRESS, CA 90630

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27                     | INVESTMENT ADVISOR                                                                                | 2584                                                                   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

(a) Enter name and EIN or address (see instructions)

ERISA SERVICES INC

PO BOX 24628  
KNOXVILLE, TN 37933

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13                     | CONTRACT ADMIN                                                                                    | 825                                                                    | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

(a) Enter name and EIN or address (see instructions)

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

(a) Enter name and EIN or address (see instructions)

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**Part I Service Provider Information (continued)**

**3.** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2021</div><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                |                                                                                               |                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------|
| For calendar plan year 2021 or fiscal plan year beginning <span style="color: blue;">01/01/2021</span> and ending <span style="color: blue;">12/31/2021</span> |                                                                                               |                                       |
| <b>A</b> Name of plan<br><span style="color: blue;">DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST</span>                                                    | <b>B</b> Three-digit plan number (PN) <span style="color: blue;">►</span>                     | <span style="color: blue;">001</span> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><span style="color: blue;">DX MSO PLLC</span>                                                 | <b>D</b> Employer Identification Number (EIN)<br><span style="color: blue;">46-0933667</span> |                                       |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets                                                                                            |                 | (a) Beginning of Year | (b) End of Year |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash.....                                                      | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 136858                | 137861          |
| <b>(2)</b> Participant contributions.....                                                         | <b>1b(2)</b>    | 14859                 | 7828            |
| <b>(3)</b> Other .....                                                                            | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....                                                                        | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts.....                            | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....       | <b>1c(13)</b>   | 939696                | 1469943         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other.....                                                                            | <b>1c(15)</b>   |                       |                 |

|                    |                                                                  | (a) Beginning of Year | (b) End of Year |
|--------------------|------------------------------------------------------------------|-----------------------|-----------------|
| <b>1d</b>          | Employer-related investments:                                    |                       |                 |
| (1)                | Employer securities.....                                         | <b>1d(1)</b>          |                 |
| (2)                | Employer real property.....                                      | <b>1d(2)</b>          |                 |
| <b>e</b>           | Buildings and other property used in plan operation .....        | <b>1e</b>             |                 |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>             | 1091413 1615632 |
| <b>Liabilities</b> |                                                                  |                       |                 |
| <b>g</b>           | Benefit claims payable .....                                     | <b>1g</b>             |                 |
| <b>h</b>           | Operating payables .....                                         | <b>1h</b>             |                 |
| <b>i</b>           | Acquisition indebtedness.....                                    | <b>1i</b>             |                 |
| <b>j</b>           | Other liabilities.....                                           | <b>1j</b>             |                 |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>             | 0 0             |
| <b>Net Assets</b>  |                                                                  |                       |                 |
| <b>l</b>           | Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>             | 1091413 1615632 |

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

|          |                                                                                                        | (a) Amount      | (b) Total |
|----------|--------------------------------------------------------------------------------------------------------|-----------------|-----------|
| <b>a</b> | <b>Contributions:</b>                                                                                  |                 |           |
| (1)      | Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 138760    |
|          | <b>(B)</b> Participants .....                                                                          | <b>2a(1)(B)</b> | 427494    |
|          | <b>(C)</b> Others (including rollovers).....                                                           | <b>2a(1)(C)</b> | 7226      |
| (2)      | Noncash contributions.....                                                                             | <b>2a(2)</b>    |           |
| (3)      | Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    | 573480    |
| <b>b</b> | <b>Earnings on investments:</b>                                                                        |                 |           |
| (1)      | Interest:                                                                                              |                 |           |
|          | <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....    | <b>2b(1)(A)</b> | 167350    |
|          | <b>(B)</b> U.S. Government securities .....                                                            | <b>2b(1)(B)</b> |           |
|          | <b>(C)</b> Corporate debt instruments .....                                                            | <b>2b(1)(C)</b> |           |
|          | <b>(D)</b> Loans (other than to participants) .....                                                    | <b>2b(1)(D)</b> |           |
|          | <b>(E)</b> Participant loans.....                                                                      | <b>2b(1)(E)</b> |           |
|          | <b>(F)</b> Other .....                                                                                 | <b>2b(1)(F)</b> |           |
|          | <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                          | <b>2b(1)(G)</b> | 167350    |
| (2)      | Dividends: <b>(A)</b> Preferred stock.....                                                             | <b>2b(2)(A)</b> |           |
|          | <b>(B)</b> Common stock .....                                                                          | <b>2b(2)(B)</b> |           |
|          | <b>(C)</b> Registered investment company shares (e.g. mutual funds).....                               | <b>2b(2)(C)</b> |           |
|          | <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....              | <b>2b(2)(D)</b> | 0         |
| (3)      | Rents .....                                                                                            | <b>2b(3)</b>    |           |
| (4)      | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |           |
|          | <b>(B)</b> Aggregate carrying amount (see instructions).....                                           | <b>2b(4)(B)</b> |           |
|          | <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....              | <b>2b(4)(C)</b> | 0         |
| (5)      | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |           |
|          | <b>(B)</b> Other .....                                                                                 | <b>2b(5)(B)</b> |           |
|          | <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....     | <b>2b(5)(C)</b> | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            |           |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 740830    |
| <b>Expenses</b>                                                                                |        |            |           |
| e Benefit payment and payments to provide benefits:                                            |        |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers.....                 | 2e(1)  | 188657     |           |
| (2) To insurance carriers for the provision of benefits.....                                   | 2e(2)  |            |           |
| (3) Other.....                                                                                 | 2e(3)  |            |           |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                                   | 2e(4)  |            | 188657    |
| f Corrective distributions (see instructions).....                                             | 2f     |            |           |
| g Certain deemed distributions of participant loans (see instructions).....                    | 2g     |            |           |
| h Interest expense.....                                                                        | 2h     |            |           |
| i Administrative expenses: (1) Professional fees.....                                          | 2i(1)  | 27834      |           |
| (2) Contract administrator fees.....                                                           | 2i(2)  |            |           |
| (3) Investment advisory and management fees.....                                               | 2i(3)  |            |           |
| (4) Other.....                                                                                 | 2i(4)  | 120        |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                            | 2i(5)  |            | 27954     |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....            | 2j     |            | 216611    |
| <b>Net Income and Reconciliation</b>                                                           |        |            |           |
| k Net income (loss). Subtract line 2j from line 2d.....                                        | 2k     |            | 524219    |
| l Transfers of assets:                                                                         |        |            |           |
| (1) To this plan.....                                                                          | 2l(1)  |            |           |
| (2) From this plan.....                                                                        | 2l(2)  |            |           |

**Part III Accountant's Opinion**

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: HENDERSON, HUTCHERSON & MCCULLOUGH

(2) EIN: 62-1114363

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a | X   |    | 7984   |

|                                                                                                                                                                                                                                                                                                                  | Yes | No | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) ..... |     |    |        |
| <b>4b</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                             |     |    |        |
| <b>4c</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....                                                                                                                  |     |    |        |
| <b>4d</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | X   |    | 336467 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          |     | X  |        |
| <b>4f</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                       |     |    |        |
| <b>4g</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                             |     |    |        |
| <b>4h</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                   | X   |    |        |
| <b>4i</b>                                                                                                                                                                                                                                                                                                        | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) .....                                                                                     |     |    |        |
| <b>4j</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              |     |    |        |
| <b>4k</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               |     |    |        |
| <b>4l</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     |     |    |        |
| <b>4m</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                         |     |    |        |
| <b>4n</b>                                                                                                                                                                                                                                                                                                        |     |    |        |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☐ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** 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.)

| 5b(1) Name of plan(s) | 5b(2) EIN(s) | 5b(3) PN(s) |
|-----------------------|--------------|-------------|
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ..... ☐ Yes ☐ No ☐ Not determined  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

|                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                |                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <div><div><b>SCHEDULE R</b></div><div><b>(Form 5500)</b></div><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div><b>Retirement Plan Information</b></div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► <b>File as an attachment to Form 5500.</b></div> | <div>OMB No. 1210-0110</div> <div><b>2021</b></div> <div><b>This Form is Open to Public Inspection.</b></div> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

|                                                                                     |                                                                    |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST</u>    | <b>B</b> Three-digit plan number (PN) ►<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>DX MSO PLLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>46-0933667</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

All references to distributions relate only to payments of benefits during the plan year.

|                                                                                                                                                                                                                                                                |          |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                          | <b>1</b> | <u>0</u> |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br>EIN(s): <u>84-0467907</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                               |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                               | <b>3</b> | <u>0</u> |

|                |                                                                                                                                                                               |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.) |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                    |                              |                                        |                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                               | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                               |                              |                                        |                              |
| <b>5</b> 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 ruling letter granting the waiver. <b>Date:</b> Month _____ Day _____ Year _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                                        |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                     | <b>6a</b>                    |                                        |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                         | <b>6b</b>                    |                                        |                              |
| <b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) .....                                                                                                                                                                                                                   | <b>6c</b>                    |                                        |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                                      |                              |                                        |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

Schedule R (Form 5500) 2021  
v. 201209

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

**a** The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

**14a**

**b** The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14b**

**c** The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14c**

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

**a** The corresponding number for the plan year immediately preceding the current plan year.....

**15a**

**b** The corresponding number for the second preceding plan year.....

**15b**

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

**a** Enter the number of employers who withdrew during the preceding plan year.....

**16a**

**b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

**16b**

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:

Stock: \_\_\_\_\_% Investment-Grade Debt: \_\_\_\_\_% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

**b** If line 20a is "Yes," 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 \_\_\_\_\_

**DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020



**CERTIFIED PUBLIC ACCOUNTANTS**

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **INDEX TO REPORT**

**DECEMBER 31, 2021 AND 2020**

---

|                                                           | <b>PAGE</b> |
|-----------------------------------------------------------|-------------|
| INDEPENDENT AUDITOR’S REPORT                              | 1-4         |
| STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS           | 5           |
| STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS | 6           |
| NOTES TO FINANCIAL STATEMENTS                             | 7-12        |
| SUPPLEMENTAL SCHEDULE                                     |             |
| SCHEDULE OF ASSETS HELD AT END OF YEAR                    | 13          |
| SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS          | 14          |



## INDEPENDENT AUDITOR'S REPORT

To the Plan Sponsor and Participants  
DX MSO PLLC 401(k) Profit Sharing Plan and Trust  
Cleveland, Tennessee

### ***Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements***

We have performed an audit of the financial statements of DX MSO PLLC 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit needs not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2021, and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion on the 2021 Financial Statements***

In our opinion, based on our audit and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section:

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP);
- the certified investment information in the accompanying 2021 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion on the 2021 Financial Statements***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section of our report. We are required to be independent of DX MSO PLLC 401(k) Profit Sharing Plan and Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DX MSO PLLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date that the financial statements are issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the plan and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### ***Auditor's Responsibilities for the Audit of the 2021 Financial Statements***

Except as described in the Scope and Nature of the *ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2021 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DX MSO PLLC 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DX MSO PLLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2021 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter —Supplementary Schedules Required by ERISA***

The supplementary schedules of delinquent participant contributions and assets held at end of year as of and for the year ended December 31, 2021 are presented for purposes of additional analysis and is not a required part of the 2021 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplementary schedule, we evaluated whether the supplementary schedules, other than the information agreed to or derived from the certified investment information, including the form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplementary schedules, other than the information in the supplementary schedules that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

***Other Matter — Report on the 2020 Financial Statements***

We were engaged to audit the statement of net assets available for benefits of DX MSO PLLC 401(k) Profit Sharing Plan and Trust as of December 31, 2020. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information certified by the qualified institution. Our audit report, dated October 15, 2021, indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the information certified by the qualified institution were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Chattanooga, Tennessee  
July 25, 2022

*Henderson Hutcherson  
& McCullough, PLLC*

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

**DECEMBER 31, 2021 AND 2020**

---

|                                          | <b>2021</b>                | <b>2020</b>                |
|------------------------------------------|----------------------------|----------------------------|
| <b>ASSETS</b>                            |                            |                            |
| Investments at fair value                | \$ 1,469,943               | \$ 939,696                 |
| Employee contributions receivable        | 7,828                      | 14,859                     |
| Employer contributions receivable        | <u>137,861</u>             | <u>89,976</u>              |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><b>\$ 1,615,632</b></u> | <u><b>\$ 1,044,531</b></u> |

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2021

---

### ADDITIONS

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments \$ 94,398

Interest and dividend income 72,988

Total investment income 167,386

Contributions:

Participant contributions 427,494

Employer contributions 138,760

Rollover contributions 7,226

Total contributions 573,480

Total additions 740,866

### DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants 142,056

Administrative expense 27,709

Total deductions 169,765

### NET CHANGE

571,101

Net assets available for benefits - beginning of year 1,044,531

Net assets available for benefits - end of year \$ 1,615,632

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 1 – DESCRIPTION OF PLAN**

The following description of DX MSO PLLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

#### **General**

DX MSO (the Company) established the Plan effective January 1, 2013. The Plan is a defined contribution plan covering all full-time employees of the Company who have three months of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

#### **Contributions**

Each year, participants may contribute up to a dollar amount set by law of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover contributions). The Company may make matching contributions and a profit-sharing contribution equal to a discretionary percentage, to be determined by the employer, of the participant's contributions.

#### **Participant Accounts**

Each participant's account is credited with the participant's contribution, rollover contributions and allocations of (a) the Company's contribution, if applicable, and (b) Plan earnings, and expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **Investment Options**

Upon enrollment in the Plan, a participant may direct employee contributions in any of the available investment options. The Plan's investment options are managed by Empower Retirement, the investment trustee of the Plan.

#### **Administration Expenses**

The plan sponsor absorbs some of the expenses related to the operation of the Plan. Any expenses paid by the plan sponsor are excluded from these financial statements.

(Continued)

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

---

### NOTE 1 – DESCRIPTION OF PLAN (Continued)

#### Payment of Benefits

On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount, in periodic installments, in partial lump-sum and partial periodic installments, or in a joint and survivor annuity. Hardship distributions are not permitted. A participant may elect to receive benefits at an early retirement date, provided that the participant has completed at least six years of service and is age 55 or older.

Participants become 100% vested upon death or disability while still employed by the Company.

#### Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's discretionary matching and profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

| Years of Service | Matching Vesting Percentage |
|------------------|-----------------------------|
| Less than 2      | 0%                          |
| 2                | 20%                         |
| 3                | 40%                         |
| 4                | 60%                         |
| 5                | 80%                         |
| 6 or more        | 100%                        |

#### Forfeited Accounts

Forfeitures are used first to reduce administrative expenses of the Plan. Any excess forfeiture after paying administrative expenses is used to reduce employer contributions. As of December 31, 2021 forfeited nonvested accounts totaled \$18,994 and none for December 31, 2020. There were no forfeitures used to reduce administrative expenses for the year ended December 31, 2021.

#### Notes Receivable from Participants

The Plan elected to allow the trustee to make loans to participants. The loans are secured by the participants' remaining account balance and bear fixed interest at 1% above the current lending rates. The maximum amount that may be borrowed is limited to the lesser of 50 percent of the participant's vested balance or \$50,000. Principal and interest are paid ratably through payroll deduction over a period not to exceed five years unless the loan is taken out for the acquisition of a principal residence.

(Continued)

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 1 – DESCRIPTION OF PLAN (Continued)**

#### **Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of Accounting and Use of Estimates**

The financial statements of the Plan are prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP), which requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

The Financial Accounting Standards Board (FASB) has adopted the Accounting Standards Codification (ASC) as the sole source of authoritative GAAP. The FASB will issue Accounting Standards Updates (ASU) from time to time to make adjustments to GAAP.

#### **Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value for the pooled separate accounts and common trust funds is calculated at the net asset value of the underlying investments in the fund.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### **Notes Receivable from Participants**

Notes receivable from participants are recorded at amortized cost plus accrued, but unpaid, interest.

#### **Payment of Benefits**

Benefits are recorded when paid.

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

### NOTE 3 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (UNAUDITED)

The following information included in the accompanying financial statements and supplementary schedule was obtained from data that has been prepared and certified as to complete and accurate by the trustees.

|                                               | 2021         | 2020       |
|-----------------------------------------------|--------------|------------|
| Investments                                   | \$ 1,469,943 | \$ 939,696 |
| Net appreciation in fair value of investments | 94,398       |            |
| Interest and dividend income                  | 72,988       |            |

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

### NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan adopted FASB ASC 820, *Fair Value Measurement*. FASB ASC 820 defines fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

- Level 1 input consists of unadjusted quoted prices in active markets for identical assets and has the highest priority.
- Level 2 inputs are based on observable inputs corroborated by market data but not quoted on active markets.
- Level 3 inputs are based on unobservable inputs and includes situation where there is little, if any, market activity for the assets or liabilities and have the lowest priority.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

| Fair Value<br>Measurements using: |                     |                     |
|-----------------------------------|---------------------|---------------------|
| December 31, 2021                 | Fair Value          | Level 1             |
| Mutual funds                      | \$ 1,469,943        | \$ 1,469,943        |
| Total                             | <u>\$ 1,469,943</u> | <u>\$ 1,469,943</u> |
| December 31, 2020                 | Fair Value          | Level 1             |
| Mutual funds                      | \$ 939,696          | \$ 939,696          |
| Total                             | <u>\$ 939,696</u>   | <u>\$ 939,696</u>   |

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 5 – PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are shares of mutual funds and money market funds managed by Empower Retirement. Empower Retirement is the trustee as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions. Investment fees paid to the trustee are netted against investment returns.

### **NOTE 6 – TAX STATUS AND UNCERTAIN TAX POSITIONS**

The Internal Revenue Service has determined and informed the Company by a letter dated June 1, 2021, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes is included in the financial statements.

The Plan follows the accounting guidance for uncertainty in income taxes using the provisions of FASB ASC Topic 740, *Income Taxes*. The Plan has concluded that there are no significant uncertain tax positions requiring disclosure, and there are no material amounts of unrecognized tax benefits. The Plan's evaluation was performed for tax years ended December 31, 2018 through December 31, 2021, the years that remain subject to examination by major tax jurisdictions as of December 31, 2021.

### **NOTE 7 – AMOUNTS OWED TO WITHDRAWN PARTICIPANTS**

As of December 31, 2021, the amount of net assets available for benefits that were in accounts of participants that are no longer employees of the plan sponsor totaled \$201,244. Of those balances, no amounts had been requested to be paid to the participants but were not paid until subsequent to the Plan's year end.

### **NOTE 8 – PROHIBITED TRANSACTIONS**

During 2021, the plan sponsor failed to remit all employee contributions to the Plan on a timely basis, which is a prohibited transaction under ERISA. The Plan sponsor is in the process of calculating the lost earnings to the participants and will contribute that amount to the Plan in order to correct the prohibited transactions.

### **NOTE 9 – RISK AND UNCERTANTIES**

In March 2020, the World Health Organization categorized the Coronavirus Disease (COVID-19) as a pandemic, and the President of the United States declared the COVID-19 outbreak a national emergency. The COVID-19 pandemic has led to volatility in financial markets and has affected, and may continue to affect, the fair value of Plan assets. The potential economic impact brought by, and the duration of, COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

---

### NOTE 10 – SUBSEQUENT EVENTS

The plan administrator evaluated events and transactions subsequent to December 31, 2021 through July 25, 2022 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Other than the item noted below, the plan administrator has not identified any items requiring recognition or disclosure in the financial statements.

In February 2022, Russian forces invaded the country of Ukraine causing a sharp escalation of the Russo-Ukrainian War. The invasion has caused global economic uncertainty due to numerous economic sanctions placed on Russia by the United States, European Union, and members of the NATO alliance. Additionally, during 2022 the U.S. Federal Reserve began raising interest rates in efforts to combat rising inflation. These events have led to volatility in financial markets and has affected, and may continue to affect, the fair value of Plan assets. The potential economic impact brought by, and the duration of, these events is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

### NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is reconciliation of the financial statements and the Form 5500 at December 31, 2021 and 2020, and for the year ended December 31, 2021.

|                                                                   | 2021                | 2020                |
|-------------------------------------------------------------------|---------------------|---------------------|
| Net Assets Available for Benefits:                                |                     |                     |
| Net assets available for benefits<br>per the financial statements | \$ 1,615,632        | \$ 1,044,531        |
| Employer contributions receivable                                 | <u>-</u>            | <u>46,882</u>       |
| Net assets available for benefits per Form 5500                   | <u>\$ 1,615,632</u> | <u>\$ 1,091,413</u> |
|                                                                   | 2021                |                     |
| Change in Net Assets Available for Benefits:                      |                     |                     |
| Net change per the financial statements                           | \$ 571,101          |                     |
| Employer contributions receivable                                 | <u>(46,882)</u>     |                     |
| Net change per Form 5500                                          | <u>\$ 524,219</u>   |                     |

## **SUPPLEMENTARY SCHEDULE**

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS HELD AT END OF YEAR

EIN 46-0933667

DECEMBER 31, 2021

PN 001

| (a) | (b)                                                       | (c)                                                                                                       | (d)  | (e)                 |
|-----|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------|---------------------|
|     | Identity of Issue<br>Borrower,<br>Lessor or Similar Party | Description of<br>Investment, Maturity<br>Date, Rate of Interest,<br>Collateral, Par or<br>Maturity Value | Cost | Current<br>Value    |
|     | American Funds                                            | 2015 Target Date Retire R6                                                                                | **   | \$ 32,360           |
|     | American Funds                                            | 2020 Target Date Retire R6                                                                                | **   | 5,730               |
|     | American Funds                                            | 2025 Target Date Retire R6                                                                                | **   | 42,280              |
|     | American Funds                                            | 2030 Target Date Retire R6                                                                                | **   | 321,439             |
|     | American Funds                                            | 2035 Target Date Retire R6                                                                                | **   | 189,065             |
|     | American Funds                                            | 2040 Target Date Retire R6                                                                                | **   | 227,568             |
|     | American Funds                                            | 2045 Target Date Retire R6                                                                                | **   | 44,104              |
|     | American Funds                                            | 2050 Target Date Retire R6                                                                                | **   | 212,710             |
|     | American Funds                                            | 2055 Target Date Retire R6                                                                                | **   | 89,882              |
|     | American Funds                                            | 2060 Target Date Retire R6                                                                                | **   | 49,618              |
|     | American Funds                                            | Europacific                                                                                               | **   | 96                  |
|     | American Funds                                            | New Perspective                                                                                           | **   | 89                  |
|     | American Century                                          | Small Cap Index                                                                                           | **   | 34                  |
|     | Fidelity                                                  | 500 Index                                                                                                 | **   | 44,367              |
|     | Fidelity                                                  | Emerging Markets Index                                                                                    | **   | 5,309               |
|     | Fidelity                                                  | International Enhanced Index                                                                              | **   | 10,514              |
|     | Fidelity                                                  | International Index                                                                                       | **   | 3,776               |
|     | Fidelity                                                  | Mid Cap Index                                                                                             | **   | 8,860               |
|     | Fidelity                                                  | Real Estate Index                                                                                         | **   | 21                  |
|     | Fidelity                                                  | Small Cap Index                                                                                           | **   | 109,689             |
|     | JP Morgan                                                 | Equity Income                                                                                             | **   | 89                  |
|     | JP Morgan                                                 | Small Cap Sustainable Leaders                                                                             | **   | 9,901               |
|     | MFS                                                       | Mid Cap Growth                                                                                            | **   | 11,323              |
|     | PGIM                                                      | Global Total Return                                                                                       | **   | 20,395              |
|     | PGIM                                                      | High Yield                                                                                                | **   | 960                 |
|     | PGIM                                                      | Total Return Bond                                                                                         | **   | 1,928               |
|     | T. Rowe Price                                             | Blue Chip Growth I                                                                                        | **   | 27,836              |
|     | Total investments                                         |                                                                                                           |      | <u>\$ 1,469,943</u> |

\* Indicates party-in-interest

\*\* Historical cost information is not required by ERISA for participant-directed investments

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

YEAR ENDED DECEMBER 31, 2021

EIN 46-0933667

PN 001

|                                                           |                  |                  | Total that Constitutes Nonexempt<br>Prohibited Transactions          |                                   |                                                                                 |                                                                                        |                                                                                                |  |
|-----------------------------------------------------------|------------------|------------------|----------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--|
| Participant Contributions<br>Transferred Late to the Plan |                  |                  | Check Here if Late<br>Participant Loan<br>Repayments Are<br>Included | Contributions<br>Not<br>Corrected | Contributions<br>Corrected Outside<br>Voluntary Fiduciary<br>Correction Program | Contributions<br>Pending Correction<br>in Voluntary<br>Fiduciary Correction<br>Program | Total Fully<br>Corrected Under<br>Voluntary Fiduciary<br>Correction Program<br>and PTE 2002-51 |  |
| Amount<br>Withheld                                        | Date<br>Withheld | Date<br>Remitted |                                                                      |                                   |                                                                                 |                                                                                        |                                                                                                |  |
| \$ 155                                                    | 1/15/2021        | 2/16/2021        |                                                                      | \$ 155                            | \$ -                                                                            | \$ -                                                                                   | \$ -                                                                                           |  |
| \$ 7,828                                                  | Various          | 3/11/2022        |                                                                      | \$ 7,828                          | \$ -                                                                            | \$ -                                                                                   | \$ -                                                                                           |  |

**DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020



**CERTIFIED PUBLIC ACCOUNTANTS**

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **INDEX TO REPORT**

**DECEMBER 31, 2021 AND 2020**

---

|                                                           | <b>PAGE</b> |
|-----------------------------------------------------------|-------------|
| INDEPENDENT AUDITOR’S REPORT                              | 1-4         |
| STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS           | 5           |
| STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS | 6           |
| NOTES TO FINANCIAL STATEMENTS                             | 7-12        |
| SUPPLEMENTAL SCHEDULE                                     |             |
| SCHEDULE OF ASSETS HELD AT END OF YEAR                    | 13          |
| SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS          | 14          |



## INDEPENDENT AUDITOR'S REPORT

To the Plan Sponsor and Participants  
DX MSO PLLC 401(k) Profit Sharing Plan and Trust  
Cleveland, Tennessee

### ***Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements***

We have performed an audit of the financial statements of DX MSO PLLC 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit needs not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2021, and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion on the 2021 Financial Statements***

In our opinion, based on our audit and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section:

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP);
- the certified investment information in the accompanying 2021 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion on the 2021 Financial Statements***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section of our report. We are required to be independent of DX MSO PLLC 401(k) Profit Sharing Plan and Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DX MSO PLLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date that the financial statements are issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the plan and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### ***Auditor's Responsibilities for the Audit of the 2021 Financial Statements***

Except as described in the Scope and Nature of the *ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2021 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DX MSO PLLC 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DX MSO PLLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2021 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter —Supplementary Schedules Required by ERISA***

The supplementary schedules of delinquent participant contributions and assets held at end of year as of and for the year ended December 31, 2021 are presented for purposes of additional analysis and is not a required part of the 2021 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplementary schedule, we evaluated whether the supplementary schedules, other than the information agreed to or derived from the certified investment information, including the form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplementary schedules, other than the information in the supplementary schedules that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

***Other Matter — Report on the 2020 Financial Statements***

We were engaged to audit the statement of net assets available for benefits of DX MSO PLLC 401(k) Profit Sharing Plan and Trust as of December 31, 2020. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information certified by the qualified institution. Our audit report, dated October 15, 2021, indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the information certified by the qualified institution were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Chattanooga, Tennessee  
July 25, 2022

*Henderson Hutcherson  
& McCullough, PLLC*

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

**DECEMBER 31, 2021 AND 2020**

---

|                                          | <b>2021</b>                | <b>2020</b>                |
|------------------------------------------|----------------------------|----------------------------|
| <b>ASSETS</b>                            |                            |                            |
| Investments at fair value                | \$ 1,469,943               | \$ 939,696                 |
| Employee contributions receivable        | 7,828                      | 14,859                     |
| Employer contributions receivable        | <u>137,861</u>             | <u>89,976</u>              |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><b>\$ 1,615,632</b></u> | <u><b>\$ 1,044,531</b></u> |

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2021

---

### ADDITIONS

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments \$ 94,398

Interest and dividend income 72,988

Total investment income 167,386

Contributions:

Participant contributions 427,494

Employer contributions 138,760

Rollover contributions 7,226

Total contributions 573,480

Total additions 740,866

### DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants 142,056

Administrative expense 27,709

Total deductions 169,765

### NET CHANGE

571,101

Net assets available for benefits - beginning of year 1,044,531

Net assets available for benefits - end of year \$ 1,615,632

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 1 – DESCRIPTION OF PLAN**

The following description of DX MSO PLLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

#### **General**

DX MSO (the Company) established the Plan effective January 1, 2013. The Plan is a defined contribution plan covering all full-time employees of the Company who have three months of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

#### **Contributions**

Each year, participants may contribute up to a dollar amount set by law of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover contributions). The Company may make matching contributions and a profit-sharing contribution equal to a discretionary percentage, to be determined by the employer, of the participant's contributions.

#### **Participant Accounts**

Each participant's account is credited with the participant's contribution, rollover contributions and allocations of (a) the Company's contribution, if applicable, and (b) Plan earnings, and expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **Investment Options**

Upon enrollment in the Plan, a participant may direct employee contributions in any of the available investment options. The Plan's investment options are managed by Empower Retirement, the investment trustee of the Plan.

#### **Administration Expenses**

The plan sponsor absorbs some of the expenses related to the operation of the Plan. Any expenses paid by the plan sponsor are excluded from these financial statements.

(Continued)

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

---

### NOTE 1 – DESCRIPTION OF PLAN (Continued)

#### Payment of Benefits

On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount, in periodic installments, in partial lump-sum and partial periodic installments, or in a joint and survivor annuity. Hardship distributions are not permitted. A participant may elect to receive benefits at an early retirement date, provided that the participant has completed at least six years of service and is age 55 or older.

Participants become 100% vested upon death or disability while still employed by the Company.

#### Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's discretionary matching and profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

| Years of Service | Matching Vesting Percentage |
|------------------|-----------------------------|
| Less than 2      | 0%                          |
| 2                | 20%                         |
| 3                | 40%                         |
| 4                | 60%                         |
| 5                | 80%                         |
| 6 or more        | 100%                        |

#### Forfeited Accounts

Forfeitures are used first to reduce administrative expenses of the Plan. Any excess forfeiture after paying administrative expenses is used to reduce employer contributions. As of December 31, 2021 forfeited nonvested accounts totaled \$18,994 and none for December 31, 2020. There were no forfeitures used to reduce administrative expenses for the year ended December 31, 2021.

#### Notes Receivable from Participants

The Plan elected to allow the trustee to make loans to participants. The loans are secured by the participants' remaining account balance and bear fixed interest at 1% above the current lending rates. The maximum amount that may be borrowed is limited to the lesser of 50 percent of the participant's vested balance or \$50,000. Principal and interest are paid ratably through payroll deduction over a period not to exceed five years unless the loan is taken out for the acquisition of a principal residence.

(Continued)

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND 2020**

---

### **NOTE 1 – DESCRIPTION OF PLAN (Continued)**

#### **Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of Accounting and Use of Estimates**

The financial statements of the Plan are prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP), which requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

The Financial Accounting Standards Board (FASB) has adopted the Accounting Standards Codification (ASC) as the sole source of authoritative GAAP. The FASB will issue Accounting Standards Updates (ASU) from time to time to make adjustments to GAAP.

#### **Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value for the pooled separate accounts and common trust funds is calculated at the net asset value of the underlying investments in the fund.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### **Notes Receivable from Participants**

Notes receivable from participants are recorded at amortized cost plus accrued, but unpaid, interest.

#### **Payment of Benefits**

Benefits are recorded when paid.

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

### NOTE 3 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (UNAUDITED)

The following information included in the accompanying financial statements and supplementary schedule was obtained from data that has been prepared and certified as to complete and accurate by the trustees.

|                                               | 2021         | 2020       |
|-----------------------------------------------|--------------|------------|
| Investments                                   | \$ 1,469,943 | \$ 939,696 |
| Net appreciation in fair value of investments | 94,398       |            |
| Interest and dividend income                  | 72,988       |            |

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

### NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan adopted FASB ASC 820, *Fair Value Measurement*. FASB ASC 820 defines fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

- Level 1 input consists of unadjusted quoted prices in active markets for identical assets and has the highest priority.
- Level 2 inputs are based on observable inputs corroborated by market data but not quoted on active markets.
- Level 3 inputs are based on unobservable inputs and includes situation where there is little, if any, market activity for the assets or liabilities and have the lowest priority.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

| Fair Value<br>Measurements using: |                     |                     |
|-----------------------------------|---------------------|---------------------|
| December 31, 2021                 | Fair Value          | Level 1             |
| Mutual funds                      | \$ 1,469,943        | \$ 1,469,943        |
| Total                             | <u>\$ 1,469,943</u> | <u>\$ 1,469,943</u> |
| December 31, 2020                 | Fair Value          | Level 1             |
| Mutual funds                      | \$ 939,696          | \$ 939,696          |
| Total                             | <u>\$ 939,696</u>   | <u>\$ 939,696</u>   |

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 5 – PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are shares of mutual funds and money market funds managed by Empower Retirement. Empower Retirement is the trustee as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions. Investment fees paid to the trustee are netted against investment returns.

### **NOTE 6 – TAX STATUS AND UNCERTAIN TAX POSITIONS**

The Internal Revenue Service has determined and informed the Company by a letter dated June 1, 2021, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes is included in the financial statements.

The Plan follows the accounting guidance for uncertainty in income taxes using the provisions of FASB ASC Topic 740, *Income Taxes*. The Plan has concluded that there are no significant uncertain tax positions requiring disclosure, and there are no material amounts of unrecognized tax benefits. The Plan's evaluation was performed for tax years ended December 31, 2018 through December 31, 2021, the years that remain subject to examination by major tax jurisdictions as of December 31, 2021.

### **NOTE 7 – AMOUNTS OWED TO WITHDRAWN PARTICIPANTS**

As of December 31, 2021, the amount of net assets available for benefits that were in accounts of participants that are no longer employees of the plan sponsor totaled \$201,244. Of those balances, no amounts had been requested to be paid to the participants but were not paid until subsequent to the Plan's year end.

### **NOTE 8 – PROHIBITED TRANSACTIONS**

During 2021, the plan sponsor failed to remit all employee contributions to the Plan on a timely basis, which is a prohibited transaction under ERISA. The Plan sponsor is in the process of calculating the lost earnings to the participants and will contribute that amount to the Plan in order to correct the prohibited transactions.

### **NOTE 9 – RISK AND UNCERTANTIES**

In March 2020, the World Health Organization categorized the Coronavirus Disease (COVID-19) as a pandemic, and the President of the United States declared the COVID-19 outbreak a national emergency. The COVID-19 pandemic has led to volatility in financial markets and has affected, and may continue to affect, the fair value of Plan assets. The potential economic impact brought by, and the duration of, COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

### NOTE 10 – SUBSEQUENT EVENTS

The plan administrator evaluated events and transactions subsequent to December 31, 2021 through July 25, 2022 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Other than the item noted below, the plan administrator has not identified any items requiring recognition or disclosure in the financial statements.

In February 2022, Russian forces invaded the country of Ukraine causing a sharp escalation of the Russo-Ukrainian War. The invasion has caused global economic uncertainty due to numerous economic sanctions placed on Russia by the United States, European Union, and members of the NATO alliance. Additionally, during 2022 the U.S. Federal Reserve began raising interest rates in efforts to combat rising inflation. These events have led to volatility in financial markets and has affected, and may continue to affect, the fair value of Plan assets. The potential economic impact brought by, and the duration of, these events is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

### NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is reconciliation of the financial statements and the Form 5500 at December 31, 2021 and 2020, and for the year ended December 31, 2021.

|                                                                   | 2021                | 2020                |
|-------------------------------------------------------------------|---------------------|---------------------|
| Net Assets Available for Benefits:                                |                     |                     |
| Net assets available for benefits<br>per the financial statements | \$ 1,615,632        | \$ 1,044,531        |
| Employer contributions receivable                                 | <u>-</u>            | <u>46,882</u>       |
| Net assets available for benefits per Form 5500                   | <u>\$ 1,615,632</u> | <u>\$ 1,091,413</u> |
|                                                                   | 2021                |                     |
| Change in Net Assets Available for Benefits:                      |                     |                     |
| Net change per the financial statements                           | \$ 571,101          |                     |
| Employer contributions receivable                                 | <u>(46,882)</u>     |                     |
| Net change per Form 5500                                          | <u>\$ 524,219</u>   |                     |

## **SUPPLEMENTARY SCHEDULE**

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS HELD AT END OF YEAR

EIN 46-0933667

DECEMBER 31, 2021

PN 001

| (a) | (b)                                                       | (c)                                                                                                       | (d)  | (e)                 |
|-----|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------|---------------------|
|     | Identity of Issue<br>Borrower,<br>Lessor or Similar Party | Description of<br>Investment, Maturity<br>Date, Rate of Interest,<br>Collateral, Par or<br>Maturity Value | Cost | Current<br>Value    |
|     | American Funds                                            | 2015 Target Date Retire R6                                                                                | **   | \$ 32,360           |
|     | American Funds                                            | 2020 Target Date Retire R6                                                                                | **   | 5,730               |
|     | American Funds                                            | 2025 Target Date Retire R6                                                                                | **   | 42,280              |
|     | American Funds                                            | 2030 Target Date Retire R6                                                                                | **   | 321,439             |
|     | American Funds                                            | 2035 Target Date Retire R6                                                                                | **   | 189,065             |
|     | American Funds                                            | 2040 Target Date Retire R6                                                                                | **   | 227,568             |
|     | American Funds                                            | 2045 Target Date Retire R6                                                                                | **   | 44,104              |
|     | American Funds                                            | 2050 Target Date Retire R6                                                                                | **   | 212,710             |
|     | American Funds                                            | 2055 Target Date Retire R6                                                                                | **   | 89,882              |
|     | American Funds                                            | 2060 Target Date Retire R6                                                                                | **   | 49,618              |
|     | American Funds                                            | Europacific                                                                                               | **   | 96                  |
|     | American Funds                                            | New Perspective                                                                                           | **   | 89                  |
|     | American Century                                          | Small Cap Index                                                                                           | **   | 34                  |
|     | Fidelity                                                  | 500 Index                                                                                                 | **   | 44,367              |
|     | Fidelity                                                  | Emerging Markets Index                                                                                    | **   | 5,309               |
|     | Fidelity                                                  | International Enhanced Index                                                                              | **   | 10,514              |
|     | Fidelity                                                  | International Index                                                                                       | **   | 3,776               |
|     | Fidelity                                                  | Mid Cap Index                                                                                             | **   | 8,860               |
|     | Fidelity                                                  | Real Estate Index                                                                                         | **   | 21                  |
|     | Fidelity                                                  | Small Cap Index                                                                                           | **   | 109,689             |
|     | JP Morgan                                                 | Equity Income                                                                                             | **   | 89                  |
|     | JP Morgan                                                 | Small Cap Sustainable Leaders                                                                             | **   | 9,901               |
|     | MFS                                                       | Mid Cap Growth                                                                                            | **   | 11,323              |
|     | PGIM                                                      | Global Total Return                                                                                       | **   | 20,395              |
|     | PGIM                                                      | High Yield                                                                                                | **   | 960                 |
|     | PGIM                                                      | Total Return Bond                                                                                         | **   | 1,928               |
|     | T. Rowe Price                                             | Blue Chip Growth I                                                                                        | **   | 27,836              |
|     | Total investments                                         |                                                                                                           |      | <u>\$ 1,469,943</u> |

\* Indicates party-in-interest

\*\* Historical cost information is not required by ERISA for participant-directed investments

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN 46-0933667

YEAR ENDED DECEMBER 31, 2021

PN 001

### Total that Constitutes Nonexempt Prohibited Transactions

| Participant Contributions<br>Transferred Late to the Plan |                  |                  | Check Here if Late<br>Participant Loan<br>Repayments Are<br>Included | Contributions<br>Not<br>Corrected | Contributions<br>Corrected Outside<br>Voluntary Fiduciary<br>Correction Program | Contributions<br>Pending Correction<br>in Voluntary<br>Fiduciary Correction<br>Program | Total Fully<br>Corrected Under<br>Voluntary Fiduciary<br>Correction Program<br>and PTE 2002-51 |
|-----------------------------------------------------------|------------------|------------------|----------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Amount<br>Withheld                                        | Date<br>Withheld | Date<br>Remitted |                                                                      |                                   |                                                                                 |                                                                                        |                                                                                                |
| \$ 155                                                    | 1/15/2021        | 2/16/2021        |                                                                      | \$ 155                            | \$ -                                                                            | \$ -                                                                                   | \$ -                                                                                           |
| \$ 7,828                                                  | Various          | 3/11/2022        |                                                                      | \$ 7,828                          | \$ -                                                                            | \$ -                                                                                   | \$ -                                                                                           |

**DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020



**CERTIFIED PUBLIC ACCOUNTANTS**

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **INDEX TO REPORT**

**DECEMBER 31, 2021 AND 2020**

---

|                                                           | <b>PAGE</b> |
|-----------------------------------------------------------|-------------|
| INDEPENDENT AUDITOR’S REPORT                              | 1-4         |
| STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS           | 5           |
| STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS | 6           |
| NOTES TO FINANCIAL STATEMENTS                             | 7-12        |
| SUPPLEMENTAL SCHEDULE                                     |             |
| SCHEDULE OF ASSETS HELD AT END OF YEAR                    | 13          |
| SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS          | 14          |



## INDEPENDENT AUDITOR'S REPORT

To the Plan Sponsor and Participants  
DX MSO PLLC 401(k) Profit Sharing Plan and Trust  
Cleveland, Tennessee

### ***Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements***

We have performed an audit of the financial statements of DX MSO PLLC 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit needs not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2021, and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion on the 2021 Financial Statements***

In our opinion, based on our audit and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section:

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP);
- the certified investment information in the accompanying 2021 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion on the 2021 Financial Statements***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section of our report. We are required to be independent of DX MSO PLLC 401(k) Profit Sharing Plan and Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DX MSO PLLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date that the financial statements are issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the plan and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### ***Auditor's Responsibilities for the Audit of the 2021 Financial Statements***

Except as described in the Scope and Nature of the *ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2021 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DX MSO PLLC 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DX MSO PLLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2021 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter —Supplementary Schedules Required by ERISA***

The supplementary schedules of delinquent participant contributions and assets held at end of year as of and for the year ended December 31, 2021 are presented for purposes of additional analysis and is not a required part of the 2021 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplementary schedule, we evaluated whether the supplementary schedules, other than the information agreed to or derived from the certified investment information, including the form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplementary schedules, other than the information in the supplementary schedules that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

***Other Matter — Report on the 2020 Financial Statements***

We were engaged to audit the statement of net assets available for benefits of DX MSO PLLC 401(k) Profit Sharing Plan and Trust as of December 31, 2020. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information certified by the qualified institution. Our audit report, dated October 15, 2021, indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the information certified by the qualified institution were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Chattanooga, Tennessee  
July 25, 2022

*Henderson Hutcherson  
& McCullough, PLLC*

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

**DECEMBER 31, 2021 AND 2020**

---

|                                          | <b>2021</b>         | <b>2020</b>         |
|------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                            |                     |                     |
| Investments at fair value                | \$ 1,469,943        | \$ 939,696          |
| Employee contributions receivable        | 7,828               | 14,859              |
| Employer contributions receivable        | <u>137,861</u>      | <u>89,976</u>       |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u>\$ 1,615,632</u> | <u>\$ 1,044,531</u> |

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2021

---

### ADDITIONS

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments \$ 94,398

Interest and dividend income 72,988

Total investment income 167,386

Contributions:

Participant contributions 427,494

Employer contributions 138,760

Rollover contributions 7,226

Total contributions 573,480

Total additions 740,866

### DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants 142,056

Administrative expense 27,709

Total deductions 169,765

### NET CHANGE

571,101

Net assets available for benefits - beginning of year 1,044,531

Net assets available for benefits - end of year \$ 1,615,632

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 1 – DESCRIPTION OF PLAN**

The following description of DX MSO PLLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

#### **General**

DX MSO (the Company) established the Plan effective January 1, 2013. The Plan is a defined contribution plan covering all full-time employees of the Company who have three months of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

#### **Contributions**

Each year, participants may contribute up to a dollar amount set by law of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover contributions). The Company may make matching contributions and a profit-sharing contribution equal to a discretionary percentage, to be determined by the employer, of the participant's contributions.

#### **Participant Accounts**

Each participant's account is credited with the participant's contribution, rollover contributions and allocations of (a) the Company's contribution, if applicable, and (b) Plan earnings, and expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **Investment Options**

Upon enrollment in the Plan, a participant may direct employee contributions in any of the available investment options. The Plan's investment options are managed by Empower Retirement, the investment trustee of the Plan.

#### **Administration Expenses**

The plan sponsor absorbs some of the expenses related to the operation of the Plan. Any expenses paid by the plan sponsor are excluded from these financial statements.

(Continued)

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

---

### NOTE 1 – DESCRIPTION OF PLAN (Continued)

#### Payment of Benefits

On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount, in periodic installments, in partial lump-sum and partial periodic installments, or in a joint and survivor annuity. Hardship distributions are not permitted. A participant may elect to receive benefits at an early retirement date, provided that the participant has completed at least six years of service and is age 55 or older.

Participants become 100% vested upon death or disability while still employed by the Company.

#### Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's discretionary matching and profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

| Years of Service | Matching Vesting Percentage |
|------------------|-----------------------------|
| Less than 2      | 0%                          |
| 2                | 20%                         |
| 3                | 40%                         |
| 4                | 60%                         |
| 5                | 80%                         |
| 6 or more        | 100%                        |

#### Forfeited Accounts

Forfeitures are used first to reduce administrative expenses of the Plan. Any excess forfeiture after paying administrative expenses is used to reduce employer contributions. As of December 31, 2021 forfeited nonvested accounts totaled \$18,994 and none for December 31, 2020. There were no forfeitures used to reduce administrative expenses for the year ended December 31, 2021.

#### Notes Receivable from Participants

The Plan elected to allow the trustee to make loans to participants. The loans are secured by the participants' remaining account balance and bear fixed interest at 1% above the current lending rates. The maximum amount that may be borrowed is limited to the lesser of 50 percent of the participant's vested balance or \$50,000. Principal and interest are paid ratably through payroll deduction over a period not to exceed five years unless the loan is taken out for the acquisition of a principal residence.

(Continued)

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND 2020**

---

### **NOTE 1 – DESCRIPTION OF PLAN (Continued)**

#### **Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of Accounting and Use of Estimates**

The financial statements of the Plan are prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP), which requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

The Financial Accounting Standards Board (FASB) has adopted the Accounting Standards Codification (ASC) as the sole source of authoritative GAAP. The FASB will issue Accounting Standards Updates (ASU) from time to time to make adjustments to GAAP.

#### **Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value for the pooled separate accounts and common trust funds is calculated at the net asset value of the underlying investments in the fund.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### **Notes Receivable from Participants**

Notes receivable from participants are recorded at amortized cost plus accrued, but unpaid, interest.

#### **Payment of Benefits**

Benefits are recorded when paid.

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

### NOTE 3 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (UNAUDITED)

The following information included in the accompanying financial statements and supplementary schedule was obtained from data that has been prepared and certified as to complete and accurate by the trustees.

|                                               | 2021         | 2020       |
|-----------------------------------------------|--------------|------------|
| Investments                                   | \$ 1,469,943 | \$ 939,696 |
| Net appreciation in fair value of investments | 94,398       |            |
| Interest and dividend income                  | 72,988       |            |

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

### NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan adopted FASB ASC 820, *Fair Value Measurement*. FASB ASC 820 defines fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

- Level 1 input consists of unadjusted quoted prices in active markets for identical assets and has the highest priority.
- Level 2 inputs are based on observable inputs corroborated by market data but not quoted on active markets.
- Level 3 inputs are based on unobservable inputs and includes situation where there is little, if any, market activity for the assets or liabilities and have the lowest priority.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

| Fair Value<br>Measurements using: |                     |                     |
|-----------------------------------|---------------------|---------------------|
| December 31, 2021                 | Fair Value          | Level 1             |
| Mutual funds                      | \$ 1,469,943        | \$ 1,469,943        |
| Total                             | <u>\$ 1,469,943</u> | <u>\$ 1,469,943</u> |
| December 31, 2020                 | Fair Value          | Level 1             |
| Mutual funds                      | \$ 939,696          | \$ 939,696          |
| Total                             | <u>\$ 939,696</u>   | <u>\$ 939,696</u>   |

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 5 – PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are shares of mutual funds and money market funds managed by Empower Retirement. Empower Retirement is the trustee as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions. Investment fees paid to the trustee are netted against investment returns.

### **NOTE 6 – TAX STATUS AND UNCERTAIN TAX POSITIONS**

The Internal Revenue Service has determined and informed the Company by a letter dated June 1, 2021, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes is included in the financial statements.

The Plan follows the accounting guidance for uncertainty in income taxes using the provisions of FASB ASC Topic 740, *Income Taxes*. The Plan has concluded that there are no significant uncertain tax positions requiring disclosure, and there are no material amounts of unrecognized tax benefits. The Plan's evaluation was performed for tax years ended December 31, 2018 through December 31, 2021, the years that remain subject to examination by major tax jurisdictions as of December 31, 2021.

### **NOTE 7 – AMOUNTS OWED TO WITHDRAWN PARTICIPANTS**

As of December 31, 2021, the amount of net assets available for benefits that were in accounts of participants that are no longer employees of the plan sponsor totaled \$201,244. Of those balances, no amounts had been requested to be paid to the participants but were not paid until subsequent to the Plan's year end.

### **NOTE 8 – PROHIBITED TRANSACTIONS**

During 2021, the plan sponsor failed to remit all employee contributions to the Plan on a timely basis, which is a prohibited transaction under ERISA. The Plan sponsor is in the process of calculating the lost earnings to the participants and will contribute that amount to the Plan in order to correct the prohibited transactions.

### **NOTE 9 – RISK AND UNCERTANTIES**

In March 2020, the World Health Organization categorized the Coronavirus Disease (COVID-19) as a pandemic, and the President of the United States declared the COVID-19 outbreak a national emergency. The COVID-19 pandemic has led to volatility in financial markets and has affected, and may continue to affect, the fair value of Plan assets. The potential economic impact brought by, and the duration of, COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

### NOTE 10 – SUBSEQUENT EVENTS

The plan administrator evaluated events and transactions subsequent to December 31, 2021 through July 25, 2022 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Other than the item noted below, the plan administrator has not identified any items requiring recognition or disclosure in the financial statements.

In February 2022, Russian forces invaded the country of Ukraine causing a sharp escalation of the Russo-Ukrainian War. The invasion has caused global economic uncertainty due to numerous economic sanctions placed on Russia by the United States, European Union, and members of the NATO alliance. Additionally, during 2022 the U.S. Federal Reserve began raising interest rates in efforts to combat rising inflation. These events have led to volatility in financial markets and has affected, and may continue to affect, the fair value of Plan assets. The potential economic impact brought by, and the duration of, these events is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

### NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is reconciliation of the financial statements and the Form 5500 at December 31, 2021 and 2020, and for the year ended December 31, 2021.

|                                                                   | 2021                | 2020                |
|-------------------------------------------------------------------|---------------------|---------------------|
| Net Assets Available for Benefits:                                |                     |                     |
| Net assets available for benefits<br>per the financial statements | \$ 1,615,632        | \$ 1,044,531        |
| Employer contributions receivable                                 | <u>-</u>            | <u>46,882</u>       |
| Net assets available for benefits per Form 5500                   | <u>\$ 1,615,632</u> | <u>\$ 1,091,413</u> |
|                                                                   | 2021                |                     |
| Change in Net Assets Available for Benefits:                      |                     |                     |
| Net change per the financial statements                           | \$ 571,101          |                     |
| Employer contributions receivable                                 | <u>(46,882)</u>     |                     |
| Net change per Form 5500                                          | <u>\$ 524,219</u>   |                     |

## **SUPPLEMENTARY SCHEDULE**

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS HELD AT END OF YEAR

EIN 46-0933667

DECEMBER 31, 2021

PN 001

| (a) | (b)                                                       | (c)                                                                                                       | (d)  | (e)                 |
|-----|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------|---------------------|
|     | Identity of Issue<br>Borrower,<br>Lessor or Similar Party | Description of<br>Investment, Maturity<br>Date, Rate of Interest,<br>Collateral, Par or<br>Maturity Value | Cost | Current<br>Value    |
|     | American Funds                                            | 2015 Target Date Retire R6                                                                                | **   | \$ 32,360           |
|     | American Funds                                            | 2020 Target Date Retire R6                                                                                | **   | 5,730               |
|     | American Funds                                            | 2025 Target Date Retire R6                                                                                | **   | 42,280              |
|     | American Funds                                            | 2030 Target Date Retire R6                                                                                | **   | 321,439             |
|     | American Funds                                            | 2035 Target Date Retire R6                                                                                | **   | 189,065             |
|     | American Funds                                            | 2040 Target Date Retire R6                                                                                | **   | 227,568             |
|     | American Funds                                            | 2045 Target Date Retire R6                                                                                | **   | 44,104              |
|     | American Funds                                            | 2050 Target Date Retire R6                                                                                | **   | 212,710             |
|     | American Funds                                            | 2055 Target Date Retire R6                                                                                | **   | 89,882              |
|     | American Funds                                            | 2060 Target Date Retire R6                                                                                | **   | 49,618              |
|     | American Funds                                            | Europacific                                                                                               | **   | 96                  |
|     | American Funds                                            | New Perspective                                                                                           | **   | 89                  |
|     | American Century                                          | Small Cap Index                                                                                           | **   | 34                  |
|     | Fidelity                                                  | 500 Index                                                                                                 | **   | 44,367              |
|     | Fidelity                                                  | Emerging Markets Index                                                                                    | **   | 5,309               |
|     | Fidelity                                                  | International Enhanced Index                                                                              | **   | 10,514              |
|     | Fidelity                                                  | International Index                                                                                       | **   | 3,776               |
|     | Fidelity                                                  | Mid Cap Index                                                                                             | **   | 8,860               |
|     | Fidelity                                                  | Real Estate Index                                                                                         | **   | 21                  |
|     | Fidelity                                                  | Small Cap Index                                                                                           | **   | 109,689             |
|     | JP Morgan                                                 | Equity Income                                                                                             | **   | 89                  |
|     | JP Morgan                                                 | Small Cap Sustainable Leaders                                                                             | **   | 9,901               |
|     | MFS                                                       | Mid Cap Growth                                                                                            | **   | 11,323              |
|     | PGIM                                                      | Global Total Return                                                                                       | **   | 20,395              |
|     | PGIM                                                      | High Yield                                                                                                | **   | 960                 |
|     | PGIM                                                      | Total Return Bond                                                                                         | **   | 1,928               |
|     | T. Rowe Price                                             | Blue Chip Growth I                                                                                        | **   | 27,836              |
|     | Total investments                                         |                                                                                                           |      | <u>\$ 1,469,943</u> |

\* Indicates party-in-interest

\*\* Historical cost information is not required by ERISA for participant-directed investments

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN 46-0933667

YEAR ENDED DECEMBER 31, 2021

PN 001

|                                                           |                  |                  | Total that Constitutes Nonexempt<br>Prohibited Transactions          |                                   |                                                                                 |                                                                                        |                                                                                                |
|-----------------------------------------------------------|------------------|------------------|----------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Participant Contributions<br>Transferred Late to the Plan |                  |                  | Check Here if Late<br>Participant Loan<br>Repayments Are<br>Included | Contributions<br>Not<br>Corrected | Contributions<br>Corrected Outside<br>Voluntary Fiduciary<br>Correction Program | Contributions<br>Pending Correction<br>in Voluntary<br>Fiduciary Correction<br>Program | Total Fully<br>Corrected Under<br>Voluntary Fiduciary<br>Correction Program<br>and PTE 2002-51 |
| Amount<br>Withheld                                        | Date<br>Withheld | Date<br>Remitted |                                                                      |                                   |                                                                                 |                                                                                        |                                                                                                |
| \$ 155                                                    | 1/15/2021        | 2/16/2021        |                                                                      | \$ 155                            | \$ -                                                                            | \$ -                                                                                   | \$ -                                                                                           |
| \$ 7,828                                                  | Various          | 3/11/2022        |                                                                      | \$ 7,828                          | \$ -                                                                            | \$ -                                                                                   | \$ -                                                                                           |

**DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020



**CERTIFIED PUBLIC ACCOUNTANTS**

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **INDEX TO REPORT**

**DECEMBER 31, 2021 AND 2020**

---

|                                                           | <b>PAGE</b> |
|-----------------------------------------------------------|-------------|
| INDEPENDENT AUDITOR’S REPORT                              | 1-4         |
| STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS           | 5           |
| STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS | 6           |
| NOTES TO FINANCIAL STATEMENTS                             | 7-12        |
| SUPPLEMENTAL SCHEDULE                                     |             |
| SCHEDULE OF ASSETS HELD AT END OF YEAR                    | 13          |
| SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS          | 14          |



## INDEPENDENT AUDITOR'S REPORT

To the Plan Sponsor and Participants  
DX MSO PLLC 401(k) Profit Sharing Plan and Trust  
Cleveland, Tennessee

### ***Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements***

We have performed an audit of the financial statements of DX MSO PLLC 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit needs not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2021, and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion on the 2021 Financial Statements***

In our opinion, based on our audit and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section:

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP);
- the certified investment information in the accompanying 2021 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion on the 2021 Financial Statements***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section of our report. We are required to be independent of DX MSO PLLC 401(k) Profit Sharing Plan and Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DX MSO PLLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date that the financial statements are issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the plan and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### ***Auditor's Responsibilities for the Audit of the 2021 Financial Statements***

Except as described in the Scope and Nature of the *ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2021 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DX MSO PLLC 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DX MSO PLLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2021 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter —Supplementary Schedules Required by ERISA***

The supplementary schedules of delinquent participant contributions and assets held at end of year as of and for the year ended December 31, 2021 are presented for purposes of additional analysis and is not a required part of the 2021 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplementary schedule, we evaluated whether the supplementary schedules, other than the information agreed to or derived from the certified investment information, including the form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplementary schedules, other than the information in the supplementary schedules that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

***Other Matter — Report on the 2020 Financial Statements***

We were engaged to audit the statement of net assets available for benefits of DX MSO PLLC 401(k) Profit Sharing Plan and Trust as of December 31, 2020. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information certified by the qualified institution. Our audit report, dated October 15, 2021, indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the information certified by the qualified institution were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Chattanooga, Tennessee  
July 25, 2022

*Henderson Hutcherson  
& McCullough, PLLC*

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

**DECEMBER 31, 2021 AND 2020**

---

|                                          | <b>2021</b>                | <b>2020</b>                |
|------------------------------------------|----------------------------|----------------------------|
| <b>ASSETS</b>                            |                            |                            |
| Investments at fair value                | \$ 1,469,943               | \$ 939,696                 |
| Employee contributions receivable        | 7,828                      | 14,859                     |
| Employer contributions receivable        | <u>137,861</u>             | <u>89,976</u>              |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><b>\$ 1,615,632</b></u> | <u><b>\$ 1,044,531</b></u> |

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

**YEAR ENDED DECEMBER 31, 2021**

---

### **ADDITIONS**

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments \$ 94,398

Interest and dividend income 72,988

Total investment income 167,386

Contributions:

Participant contributions 427,494

Employer contributions 138,760

Rollover contributions 7,226

Total contributions 573,480

Total additions 740,866

### **DEDUCTIONS**

Deductions from net assets attributed to:

Benefits paid to participants 142,056

Administrative expense 27,709

Total deductions 169,765

### **NET CHANGE**

571,101

Net assets available for benefits - beginning of year 1,044,531

Net assets available for benefits - end of year \$ 1,615,632

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 1 – DESCRIPTION OF PLAN**

The following description of DX MSO PLLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

#### **General**

DX MSO (the Company) established the Plan effective January 1, 2013. The Plan is a defined contribution plan covering all full-time employees of the Company who have three months of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

#### **Contributions**

Each year, participants may contribute up to a dollar amount set by law of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollover contributions). The Company may make matching contributions and a profit-sharing contribution equal to a discretionary percentage, to be determined by the employer, of the participant's contributions.

#### **Participant Accounts**

Each participant's account is credited with the participant's contribution, rollover contributions and allocations of (a) the Company's contribution, if applicable, and (b) Plan earnings, and expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **Investment Options**

Upon enrollment in the Plan, a participant may direct employee contributions in any of the available investment options. The Plan's investment options are managed by Empower Retirement, the investment trustee of the Plan.

#### **Administration Expenses**

The plan sponsor absorbs some of the expenses related to the operation of the Plan. Any expenses paid by the plan sponsor are excluded from these financial statements.

(Continued)

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

---

### NOTE 1 – DESCRIPTION OF PLAN (Continued)

#### Payment of Benefits

On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount, in periodic installments, in partial lump-sum and partial periodic installments, or in a joint and survivor annuity. Hardship distributions are not permitted. A participant may elect to receive benefits at an early retirement date, provided that the participant has completed at least six years of service and is age 55 or older.

Participants become 100% vested upon death or disability while still employed by the Company.

#### Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's discretionary matching and profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

| Years of Service | Matching Vesting Percentage |
|------------------|-----------------------------|
| Less than 2      | 0%                          |
| 2                | 20%                         |
| 3                | 40%                         |
| 4                | 60%                         |
| 5                | 80%                         |
| 6 or more        | 100%                        |

#### Forfeited Accounts

Forfeitures are used first to reduce administrative expenses of the Plan. Any excess forfeiture after paying administrative expenses is used to reduce employer contributions. As of December 31, 2021 forfeited nonvested accounts totaled \$18,994 and none for December 31, 2020. There were no forfeitures used to reduce administrative expenses for the year ended December 31, 2021.

#### Notes Receivable from Participants

The Plan elected to allow the trustee to make loans to participants. The loans are secured by the participants' remaining account balance and bear fixed interest at 1% above the current lending rates. The maximum amount that may be borrowed is limited to the lesser of 50 percent of the participant's vested balance or \$50,000. Principal and interest are paid ratably through payroll deduction over a period not to exceed five years unless the loan is taken out for the acquisition of a principal residence.

(Continued)

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND 2020**

---

### **NOTE 1 – DESCRIPTION OF PLAN (Continued)**

#### **Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of Accounting and Use of Estimates**

The financial statements of the Plan are prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP), which requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

The Financial Accounting Standards Board (FASB) has adopted the Accounting Standards Codification (ASC) as the sole source of authoritative GAAP. The FASB will issue Accounting Standards Updates (ASU) from time to time to make adjustments to GAAP.

#### **Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value for the pooled separate accounts and common trust funds is calculated at the net asset value of the underlying investments in the fund.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### **Notes Receivable from Participants**

Notes receivable from participants are recorded at amortized cost plus accrued, but unpaid, interest.

#### **Payment of Benefits**

Benefits are recorded when paid.

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

### NOTE 3 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (UNAUDITED)

The following information included in the accompanying financial statements and supplementary schedule was obtained from data that has been prepared and certified as to complete and accurate by the trustees.

|                                               | 2021         | 2020       |
|-----------------------------------------------|--------------|------------|
| Investments                                   | \$ 1,469,943 | \$ 939,696 |
| Net appreciation in fair value of investments | 94,398       |            |
| Interest and dividend income                  | 72,988       |            |

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

### NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan adopted FASB ASC 820, *Fair Value Measurement*. FASB ASC 820 defines fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

- Level 1 input consists of unadjusted quoted prices in active markets for identical assets and has the highest priority.
- Level 2 inputs are based on observable inputs corroborated by market data but not quoted on active markets.
- Level 3 inputs are based on unobservable inputs and includes situation where there is little, if any, market activity for the assets or liabilities and have the lowest priority.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

| Fair Value<br>Measurements using: |                     |                     |
|-----------------------------------|---------------------|---------------------|
| December 31, 2021                 | Fair Value          | Level 1             |
| Mutual funds                      | \$ 1,469,943        | \$ 1,469,943        |
| Total                             | <u>\$ 1,469,943</u> | <u>\$ 1,469,943</u> |
| December 31, 2020                 | Fair Value          | Level 1             |
| Mutual funds                      | \$ 939,696          | \$ 939,696          |
| Total                             | <u>\$ 939,696</u>   | <u>\$ 939,696</u>   |

# **DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST**

## **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2021 AND 2020

---

### **NOTE 5 – PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are shares of mutual funds and money market funds managed by Empower Retirement. Empower Retirement is the trustee as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions. Investment fees paid to the trustee are netted against investment returns.

### **NOTE 6 – TAX STATUS AND UNCERTAIN TAX POSITIONS**

The Internal Revenue Service has determined and informed the Company by a letter dated June 1, 2021, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes is included in the financial statements.

The Plan follows the accounting guidance for uncertainty in income taxes using the provisions of FASB ASC Topic 740, *Income Taxes*. The Plan has concluded that there are no significant uncertain tax positions requiring disclosure, and there are no material amounts of unrecognized tax benefits. The Plan's evaluation was performed for tax years ended December 31, 2018 through December 31, 2021, the years that remain subject to examination by major tax jurisdictions as of December 31, 2021.

### **NOTE 7 – AMOUNTS OWED TO WITHDRAWN PARTICIPANTS**

As of December 31, 2021, the amount of net assets available for benefits that were in accounts of participants that are no longer employees of the plan sponsor totaled \$201,244. Of those balances, no amounts had been requested to be paid to the participants but were not paid until subsequent to the Plan's year end.

### **NOTE 8 – PROHIBITED TRANSACTIONS**

During 2021, the plan sponsor failed to remit all employee contributions to the Plan on a timely basis, which is a prohibited transaction under ERISA. The Plan sponsor is in the process of calculating the lost earnings to the participants and will contribute that amount to the Plan in order to correct the prohibited transactions.

### **NOTE 9 – RISK AND UNCERTANTIES**

In March 2020, the World Health Organization categorized the Coronavirus Disease (COVID-19) as a pandemic, and the President of the United States declared the COVID-19 outbreak a national emergency. The COVID-19 pandemic has led to volatility in financial markets and has affected, and may continue to affect, the fair value of Plan assets. The potential economic impact brought by, and the duration of, COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

---

### NOTE 10 – SUBSEQUENT EVENTS

The plan administrator evaluated events and transactions subsequent to December 31, 2021 through July 25, 2022 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Other than the item noted below, the plan administrator has not identified any items requiring recognition or disclosure in the financial statements.

In February 2022, Russian forces invaded the country of Ukraine causing a sharp escalation of the Russo-Ukrainian War. The invasion has caused global economic uncertainty due to numerous economic sanctions placed on Russia by the United States, European Union, and members of the NATO alliance. Additionally, during 2022 the U.S. Federal Reserve began raising interest rates in efforts to combat rising inflation. These events have led to volatility in financial markets and has affected, and may continue to affect, the fair value of Plan assets. The potential economic impact brought by, and the duration of, these events is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

### NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is reconciliation of the financial statements and the Form 5500 at December 31, 2021 and 2020, and for the year ended December 31, 2021.

|                                                                   | 2021                | 2020                |
|-------------------------------------------------------------------|---------------------|---------------------|
| Net Assets Available for Benefits:                                |                     |                     |
| Net assets available for benefits<br>per the financial statements | \$ 1,615,632        | \$ 1,044,531        |
| Employer contributions receivable                                 | <u>-</u>            | <u>46,882</u>       |
| Net assets available for benefits per Form 5500                   | <u>\$ 1,615,632</u> | <u>\$ 1,091,413</u> |
|                                                                   | 2021                |                     |
| Change in Net Assets Available for Benefits:                      |                     |                     |
| Net change per the financial statements                           | \$ 571,101          |                     |
| Employer contributions receivable                                 | <u>(46,882)</u>     |                     |
| Net change per Form 5500                                          | <u>\$ 524,219</u>   |                     |

## **SUPPLEMENTARY SCHEDULE**

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS HELD AT END OF YEAR

EIN 46-0933667

DECEMBER 31, 2021

PN 001

| (a) | (b)                                                       | (c)                                                                                                       | (d)  | (e)                 |
|-----|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------|---------------------|
|     | Identity of Issue<br>Borrower,<br>Lessor or Similar Party | Description of<br>Investment, Maturity<br>Date, Rate of Interest,<br>Collateral, Par or<br>Maturity Value | Cost | Current<br>Value    |
|     | American Funds                                            | 2015 Target Date Retire R6                                                                                | **   | \$ 32,360           |
|     | American Funds                                            | 2020 Target Date Retire R6                                                                                | **   | 5,730               |
|     | American Funds                                            | 2025 Target Date Retire R6                                                                                | **   | 42,280              |
|     | American Funds                                            | 2030 Target Date Retire R6                                                                                | **   | 321,439             |
|     | American Funds                                            | 2035 Target Date Retire R6                                                                                | **   | 189,065             |
|     | American Funds                                            | 2040 Target Date Retire R6                                                                                | **   | 227,568             |
|     | American Funds                                            | 2045 Target Date Retire R6                                                                                | **   | 44,104              |
|     | American Funds                                            | 2050 Target Date Retire R6                                                                                | **   | 212,710             |
|     | American Funds                                            | 2055 Target Date Retire R6                                                                                | **   | 89,882              |
|     | American Funds                                            | 2060 Target Date Retire R6                                                                                | **   | 49,618              |
|     | American Funds                                            | Europacific                                                                                               | **   | 96                  |
|     | American Funds                                            | New Perspective                                                                                           | **   | 89                  |
|     | American Century                                          | Small Cap Index                                                                                           | **   | 34                  |
|     | Fidelity                                                  | 500 Index                                                                                                 | **   | 44,367              |
|     | Fidelity                                                  | Emerging Markets Index                                                                                    | **   | 5,309               |
|     | Fidelity                                                  | International Enhanced Index                                                                              | **   | 10,514              |
|     | Fidelity                                                  | International Index                                                                                       | **   | 3,776               |
|     | Fidelity                                                  | Mid Cap Index                                                                                             | **   | 8,860               |
|     | Fidelity                                                  | Real Estate Index                                                                                         | **   | 21                  |
|     | Fidelity                                                  | Small Cap Index                                                                                           | **   | 109,689             |
|     | JP Morgan                                                 | Equity Income                                                                                             | **   | 89                  |
|     | JP Morgan                                                 | Small Cap Sustainable Leaders                                                                             | **   | 9,901               |
|     | MFS                                                       | Mid Cap Growth                                                                                            | **   | 11,323              |
|     | PGIM                                                      | Global Total Return                                                                                       | **   | 20,395              |
|     | PGIM                                                      | High Yield                                                                                                | **   | 960                 |
|     | PGIM                                                      | Total Return Bond                                                                                         | **   | 1,928               |
|     | T. Rowe Price                                             | Blue Chip Growth I                                                                                        | **   | 27,836              |
|     | Total investments                                         |                                                                                                           |      | <u>\$ 1,469,943</u> |

\* Indicates party-in-interest

\*\* Historical cost information is not required by ERISA for participant-directed investments

# DX MSO PLLC 401(K) PROFIT SHARING PLAN AND TRUST

## SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN 46-0933667

YEAR ENDED DECEMBER 31, 2021

PN 001

### Total that Constitutes Nonexempt Prohibited Transactions

| Participant Contributions<br>Transferred Late to the Plan |                  |                  | Check Here if Late<br>Participant Loan<br>Repayments Are<br>Included | Contributions<br>Not<br>Corrected | Contributions<br>Corrected Outside<br>Voluntary Fiduciary<br>Correction Program | Contributions<br>Pending Correction<br>in Voluntary<br>Fiduciary Correction<br>Program | Total Fully<br>Corrected Under<br>Voluntary Fiduciary<br>Correction Program<br>and PTE 2002-51 |
|-----------------------------------------------------------|------------------|------------------|----------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Amount<br>Withheld                                        | Date<br>Withheld | Date<br>Remitted |                                                                      |                                   |                                                                                 |                                                                                        |                                                                                                |
| \$ 155                                                    | 1/15/2021        | 2/16/2021        |                                                                      | \$ 155                            | \$ -                                                                            | \$ -                                                                                   | \$ -                                                                                           |
| \$ 7,828                                                  | Various          | 3/11/2022        |                                                                      | \$ 7,828                          | \$ -                                                                            | \$ -                                                                                   | \$ -                                                                                           |

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>This form is required to be filed for employee benefit plans 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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2021</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                           |                                                                                                                          |                                                                                                                                                                                                                               |            |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>Part I Annual Report Identification Information</b>    |                                                                                                                          |                                                                                                                                                                                                                               |            |
| For calendar plan year 2021 or fiscal plan year beginning |                                                                                                                          | 01/01/2021                                                                                                                                                                                                                    | and ending |
|                                                           |                                                                                                                          | 12/31/2021                                                                                                                                                                                                                    |            |
| <b>A</b>                                                  | This return/report is for:                                                                                               | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) |            |
|                                                           |                                                                                                                          | <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____                                                                                                                      |            |
| <b>B</b>                                                  | This return/report is:                                                                                                   | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report                                                                                                                             |            |
|                                                           |                                                                                                                          | <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                              |            |
| <b>C</b>                                                  | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                |                                                                                                                                                                                                                               |            |
| <b>D</b>                                                  | Check box if filing under:                                                                                               | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program                                                                                          |            |
|                                                           |                                                                                                                          | <input type="checkbox"/> special extension (enter description)                                                                                                                                                                |            |
| <b>E</b>                                                  | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/> |                                                                                                                                                                                                                               |            |

|                                                                       |                                                                                                                                                                                                                                                                                                                                           |           |                                                    |
|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------|
| <b>Part II Basic Plan Information—enter all requested information</b> |                                                                                                                                                                                                                                                                                                                                           |           |                                                    |
| <b>1a</b>                                                             | Name of plan<br>DX MSO PLLC 401(k) Profit Sharing Plan and Trust                                                                                                                                                                                                                                                                          | <b>1b</b> | Three-digit plan number (PN) ▶ 001                 |
|                                                                       |                                                                                                                                                                                                                                                                                                                                           | <b>1c</b> | Effective date of plan<br>01/01/2013               |
| <b>2a</b>                                                             | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>DX MSO PLLC<br><br>1025 Peerless Crossing NW<br><br>Cleveland<br><br>TN 37312-3764 | <b>2b</b> | Employer Identification Number (EIN)<br>46-0933667 |
|                                                                       |                                                                                                                                                                                                                                                                                                                                           | <b>2c</b> | Plan Sponsor's telephone number<br>(423) 476-5990  |
|                                                                       |                                                                                                                                                                                                                                                                                                                                           | <b>2d</b> | Business code (see instructions)<br>621111         |

**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 accompanying schedules, statements and attachments, 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.

|                  |                                    |        |                                                              |
|------------------|------------------------------------|--------|--------------------------------------------------------------|
| <b>SIGN HERE</b> |                                    | 8/8/22 | David Farlett                                                |
|                  | Signature of plan administrator    | Date   | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                    |        |                                                              |
|                  | Signature of employer/plan sponsor | Date   | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                    |        |                                                              |
|                  | Signature of DFE                   | Date   | Enter name of individual signing as DFE                      |

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

Form 5500 (2021)  
v. 210624

|                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                          | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                     |                                                                                                                                                                                                                                                                                                          | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    | <b>5</b>                                                                                                                                                                                                                                                                                                 | 167                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                     | <b>6a(1)</b>                                                                                                                                                                                                                                                                                             | 135                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                          | <b>6a(2)</b>                                                                                                                                                                                                                                                                                             | 120                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                         | <b>6b</b>                                                                                                                                                                                                                                                                                                | 23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                         | <b>6c</b>                                                                                                                                                                                                                                                                                                | 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c.....                                                                                                                                                                                                                                                                                                                                                                        | <b>6d</b>                                                                                                                                                                                                                                                                                                | 163                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                 | <b>6e</b>                                                                                                                                                                                                                                                                                                | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>f</b> Total. Add lines 6d and 6e.....                                                                                                                                                                                                                                                                                                                                                                                   | <b>6f</b>                                                                                                                                                                                                                                                                                                | 163                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            | <b>6g</b>                                                                                                                                                                                                                                                                                                | 137                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                 | <b>6h</b>                                                                                                                                                                                                                                                                                                | 52                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        | <b>7</b>                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2A 2E 2F 2G 2J 2K 2T 3D 3H                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                   | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |                                                                                                                                                                                                                                                                                                          | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_