Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2021

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan
- [X] 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:
- [X] 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. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1995

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
HEARTLAND DENTAL, LLC

1200 NETWORK CENTRE DRIVE
EFFINGHAM, IL 62401

2b Employer Identification Number (EIN) 01-0854205

2c Plan Sponsor's telephone number 217-540-5100

2d Business code (see instructions) 621210

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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2022	TIM FISHER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	16996
6 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**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	12109
a(2) Total number of active participants at the end of the plan year	**6a(2)**	13998
b Retired or separated participants receiving benefits	**6b**	166
c Other retired or separated participants entitled to future benefits	**6c**	5496
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	19660
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	25
f Total. Add lines **6d** and **6e**	**6f**	19685
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	19166
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	824
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2H 2J 2S 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]	**H** (Financial Information)
(2)	[ ]	**I** (Financial Information – Small Plan)
(3)	[ ] ___	**A** (Insurance Information)
(4)	[X]	**C** (Service Provider Information)
(5)	[X]	**D** (DFE/Participating Plan Information)
(6)	[ ]	**G** (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_____

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
HEARTLAND DENTAL, LLC	01-0854205

Part I Service Provider Information (see instructions)

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).. . . . . [X] 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) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

THE VANGUARD GROUP, INC.

23-1945930

(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

(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)

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) 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) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 25 52 99	NONE	1316825	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) 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) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) 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) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** 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)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** 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)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** 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)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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 (see instructions)	**(c)** Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	64	0
(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.	
DODGE & COX 94-1441976	8 BPS	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	60	0
(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.	
DODGE & COX 94-1441976	10 BPS	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (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)

a Name: CLIFTONLARSONALLEN LLP
b EIN: 41-0746749
c Position: AUDITOR
d Address: 301 NORTH NEIL STREET
SUITE 205
CHAMPAIGN, IL 61820
e Telephone: 217-351-7400

Explanation: PRIOR AUDITOR WAS WORKING WITH CLIENT ON PROJECTS OTHER THAN THE AUDIT AND THEY WERE CONCERNED ABOUT THEIR FIRM'S AUDITOR INDEPENDENCE.

a Name:
b EIN:
c Position:
d Address:
e Telephone:

Explanation:

a Name:
b EIN:
c Position:
d Address:
e Telephone:

Explanation:

a Name:
b EIN:
c Position:
d Address:
e Telephone:

Explanation:

a Name:
b EIN:
c Position:
d Address:
e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

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

A Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HEARTLAND DENTAL, LLC

D Employer Identification Number (EIN)
01-0854205

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC RETIREMENT SAVINGS TRUST III

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
38-7041744-024	C	19258147

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs)**
(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

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

A Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HEARTLAND DENTAL, LLC

D Employer Identification Number (EIN)
01-0854205

Part I Asset and Liability Statement

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
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	22960349	19258147
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	588732104	690587071
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	41928896	59503897
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	653621349	769349115
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	653621349	769349115

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.

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
	(B) Participants	2a(1)(B)	47144839	
	(C) Others (including rollovers)	2a(1)(C)	6275680	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		53420519
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	1	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	18640256	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		18640257
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	19267349	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		19267349

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		302888
(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)		69372109
c Other income	2c		158425
d Total income. Add all **income** amounts in column (b) and enter total	2d		161161547
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	43889009	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	142547	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		44031556
f Corrective distributions (see instructions)	2f		85400
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	1316825	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1316825
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		45433781
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		115727766
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) [X] 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) [X] 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: MARTIN HOOD LLC **(2)** EIN: 37-1119790

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

			Yes	No	Amount
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.)	**4b**		X	
c	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.)	**4c**		X	
d	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.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	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?	**4g**		X	
h	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?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	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.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	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	**4n**			

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 _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

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

A Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HEARTLAND DENTAL, LLC

D Employer Identification Number (EIN)
01-0854205

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 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):

EIN(s): 23-2186884

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (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.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 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. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c 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) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 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? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 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. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (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.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

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.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

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 _____

Martin | Hood

Martin Hood LLC
2507 South Neil Street
Champaign, Illinois 61820
Tel: 217.351.2000
Fax: 217.351.7726
www.martinhood.com

INDEPENDENT AUDITOR'S REPORT

To the Investment Committee
Heartland Dental 401(k) and Stock Participation Plan
Effingham, Illinois

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

We have performed an audit of the accompanying financial statements of Heartland Dental 401(k) and Stock Participation Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. 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 ended December 31, 2021, 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need 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, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions, Vanguard Fiduciary Trust Company and GreatBanc Trust Company, as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

AICPA
EBPAQC Member

CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

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 2021 financial statements referred to above, 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.

- the information in the 2021 financial statements referred to above related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions 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. 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 Heartland Dental 401(k) and Stock Participation Plan 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 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the 2021 financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Heartland Dental 401(k) and Stock Participation Plan's ability to continue as a going concern for one year after the date the 2021 financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; 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 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Heartland Dental 401(k) and Stock Participation Plan'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 Heartland Dental 401(k) and Stock Participation Plan'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 certifications, 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 accounting principles generally accepted in the United States of America.

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

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 Matters

2021 Supplemental Schedule Required by ERISA

The supplemental schedule (Schedule 1) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor'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 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule 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 supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Independent Auditor's Report on the 2020 Financial Statements

The 2020 financial statements of Heartland Dental 401(k) and Stock Participation Plan were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 14, 2021, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedules other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Champaign, Illinois
October 5, 2022

Multiple-Employer Plan Participating Employer Information
Plan Name: Heartland Dental 401(k) Stock Participation Plan
EIN: 01-0854205
PN:001

Name of Participating Employer	EIN	% of total Contributions	Aggregate Account Balance
Lifetime Dental Care of PA PC	86-3843968	0.02%	7,813
Mongrain Quirt Gibree PC	87-2611339	0.00%	63
Idaho Dental Professionals PC	85-2636454	0.01%	2,640
Tru Dental Illinois PC	46-5691160	0.15%	72,746
Lifetime Dental Care of LA PC	84-4762236	0.03%	20,144
Tru Dental Michigan PC	47-2110562	0.32%	157,297
Dental Professionals of Missouri PC	85-3946678	0.12%	56,965
Lifetime Dental Care of OR PC	86-2875167	0.00%	1,599
Quirt Mongrain Gibree PC	85-2377445	0.47%	277,643
Mongrain Gibree Quirt PC	85-3811983	0.08%	39,497
South Hill Periodontics LLC	86-33512229	0.04%	17,363
Lifetime Dental Care of WI SC	86-2449518	0.02%	8,978
Affordable Dentistry Today, PC	20-5165268	0.09%	368,828
Alabama Dental Professionals PC	47-2415560	0.37%	457,434
Arkansas Dental Professionals Mongrain	46-3183180	0.35%	768,326
Comfortable Care Dental Health Prof, PA	20-0185918	9.14%	18,411,444
Clermont Endodontic Specialist, P.A.	26-1580199	0.00%	69,904
Central IL Oral & Maxillofacial Surgery	11-3653562	0.04%	33,672
Colorado Dental Professionals LLC	37-1788869	1.23%	2,049,505
Connecticut Dental Professionals PC	47-2808085	0.61%	570,667
Donald A. DiGiulian Associates, D.D.S., P.C.	82-3035547	0.00%	9,986
Dental Health Professionals, PC	02-0705435	0.10%	548,901
Dental Health Professionals of CO LLC	30-1002706	0.12%	290,323
Dental Health Professionals of Illinois	37-1787224	0.03%	31,144
Dental Health Professionals of Maryland	83-2601466	0.15%	151,944
Dental Health Professionals of Oklahoma	81-5057877	0.09%	183,633
Dental Health Professionals of SC PC	46-3279450	0.02%	10,054
Dental Health Professionals of TN PC	30-0875378	0.11%	137,435
Dental Professionals of Georgia PC	46-3269807	0.33%	706,689
Dental Professionals of KY, PSC	32-0097425	0.14%	636,206
Maryland Dental Professionals Badger PC	83-3313083	0.12%	82,508
Dental Professionals of Maine PC	81-3952201	0.09%	298,572
Dental Professionals of Michigan PC	82-1851416	0.09%	110,943
Dental Professionals of Mississippi PC	46-3397362	0.12%	368,041
Dental Professionals of Nebraska PC	46-2394197	0.13%	225,551
Dental Professionals of Oregon PC	82-5343981	0.10%	137,325
Dental Professionals of So Carolina	45-1266532	2.20%	4,061,692
Dental Professionals of Texas PA	46-1966992	0.20%	259,032
Dental Professionals of Washington PC	82-3754087	0.85%	1,088,261
Denise R Flynn DDS Ltd	37-1373842	0.04%	111,589
Florida Dental Professionals PA	46-3279591	0.47%	855,254
Gentle Dentistry of Lancaster PLLC	27-1639258	0.44%	711,537
S Gibree DMD PC	84-2656919	1.54%	1,035,374
Heartland Dental, LLC	01-0854205	52.03%	669,716,640
Georgia Dental Professionals PC	27-3900278	1.73%	3,225,679
Iowa Dental Health Professionals PC	42-1467298	0.32%	654,218
Dental Professionals of Illinois PC	37-1359954	2.88%	6,830,224
Dental Professionals of Indiana PC	36-4172006	1.16%	3,057,164
Dental Health Professionals of KY PSC	37-1397897	0.41%	728,074
Dental Professionals of Maryland PC	27-3276136	0.09%	1,034,513
Missouri Dental Professionals PC	43-1790061	1.85%	5,144,902
Nevada Dental Professionals PC	26-4222951	0.31%	600,984

Ohio Dental Professionals PC	20-0445119	0.63%	1,252,798
Dental Professionals of Oklahoma PC	27-3382885	0.72%	2,055,699
Dental Professionals of Pennsylvania PC	27-3803146	1.22%	1,924,470
Tennessee Dental Professionals PC	20-0418100	1.47%	3,836,554
Dental Health Associates of Texas PC	26-3164618	2.26%	4,379,013
KC Dental Professionals, PA	46-1132124	0.04%	167,898
Kentucky Dental Professionals, PSC	26-2008926	0.04%	121,976
Kansas Dental Health Professionals PA	61-1906708	0.00%	-
Louisiana Dental Professionals PC	47-2252129	0.50%	1,085,561
Lifetime Dental Professionals of NH PC	46-3370737	0.20%	465,492
Lifetime Dental Care of IL, PC	20-0408488	0.98%	3,065,433
Lifetime Dental Care of IN, PSC	36-4364704	0.53%	1,864,352
Lifetime Dental Care of KY, PSC	36-4364700	0.07%	86,402
Lifetime Dental Care of MD PC	84-2464644	1.52%	1,165,661
Lifetime Dental Care of MI, PC	20-0695903	0.49%	1,205,580
Massachusetts Dental Professionals PC	81-0808439	0.00%	37,846
Dental Health Associates of Arkansas PA	45-5326604	0.10%	197,477
Dental Professionals of Virginia PC	20-1990392	1.21%	2,895,004
Dental Professionals of Kansas PA	45-5220470	0.08%	201,558
Kansas Dental Professionals PA	46-1298412	0.01%	99,507
My Dentist Wichita PA	46-2435473	0.00%	78,217
Emily Katherine Handley, DDS PC	26-4571698	0.23%	599,113
Minnesota Dental Professionals PC	47-3172337	0.41%	518,827
OKC Dental Health Associates PC	73-1547094	1.14%	3,855,817
Texas Dental Health Professionals PC	45-3728057	0.08%	221,407
Arizona Dental Professionals PC	20-0690674	1.25%	2,781,253
Neibauer Dental Care PC	26-3800267	1.95%	5,481,823
New Mexico Professional Dental Associate	46-1310972	0.18%	294,817
Oral Surgical Institute, PC	62-0815873	0.09%	220,255
Quirt Family Dentistry, SC	20-4885930	1.17%	2,262,385
Tenant Advocates Inc	27-3278021	0.06%	288,637
Shin DDS PC	46-5712809	0.04%	201,364

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN

Effingham, Illinois

Financial Statements
and Supplementary Information

December 31, 2021

C O N T E N T S

Page

INDEPENDENT AUDITOR'S REPORT 1-5

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits (Exhibit A) 6

Statement of Changes in Net Assets Available for Benefits (Exhibit B) 7

Notes to the Financial Statements 8-15

SUPPLEMENTARY INFORMATION

Schedule H, Line 4i - Schedule of Assets Held at End of Year (Schedule 1) 16-17

Martin | Hood

Martin Hood LLC
2507 South Neil Street
Champaign, Illinois 61820
Tel: 217.351.2000
Fax: 217.351.7726
www.martinhood.com

INDEPENDENT AUDITOR'S REPORT

To the Investment Committee
Heartland Dental 401(k) and Stock Participation Plan
Effingham, Illinois

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

We have performed an audit of the accompanying financial statements of Heartland Dental 401(k) and Stock Participation Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. 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 ended December 31, 2021, 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need 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, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions, Vanguard Fiduciary Trust Company and GreatBanc Trust Company, as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

AICPA
EBPAQC Member

CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

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 2021 financial statements referred to above, 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.

- the information in the 2021 financial statements referred to above related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions 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. 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 Heartland Dental 401(k) and Stock Participation Plan 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 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the 2021 financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Heartland Dental 401(k) and Stock Participation Plan's ability to continue as a going concern for one year after the date the 2021 financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; 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 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Heartland Dental 401(k) and Stock Participation Plan'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 Heartland Dental 401(k) and Stock Participation Plan'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 certifications, 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 accounting principles generally accepted in the United States of America.

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

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 Matters

2021 Supplemental Schedule Required by ERISA

The supplemental schedule (Schedule 1) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor'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 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule 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 supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Independent Auditor's Report on the 2020 Financial Statements

The 2020 financial statements of Heartland Dental 401(k) and Stock Participation Plan were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 14, 2021, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedules other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Champaign, Illinois
October 5, 2022

Exhibit A

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Statements of Net Assets Available for Benefits
December 31, 2021 and 2020

	2021	2020
Assets		
Investments, at Fair Value:		
Participant-Directed Investments	$ 709,845,218	$ 611,692,453
Nonparticipant-Directed Investments	59,503,897	41,928,896
Total Investments, at Fair Value	769,349,115	653,621,349
Liabilities		
Corrective Distributions Payable	68,987	65,712
Net Assets Available for Benefits	$ 769,280,128	$ 653,555,637

See Accompanying Notes

Exhibit B

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2021

Additions	
Additions to Net Assets Attributed to:	
Investment Income:	
Net Appreciation in Fair Value of Investments	$ 88,942,346
Interest and Dividend Income	18,640,257
Total Investment Income	107,582,603
Contributions:	
Participant	47,144,839
Rollover	6,275,680
Total Contributions	53,420,519
Other Income	158,425
Total Additions	161,161,547
Deductions	
Deductions from Net Assets Attributed to:	
Benefits Paid to Participants	44,120,231
Administrative Expenses	1,316,825
Total Deductions	45,437,056
Change in Net Assets	115,724,491
Net Assets Available for Benefits, Beginning of Year	653,555,637
Net Assets Available for Benefits, End of Year	$ 769,280,128

See Accompanying Notes

1. Description of Plan

The following description of Heartland Dental 401(k) and Stock Participation Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan covering employees of Heartland Dental, LLC and companies related through a contractual relationship or common ownership (collectively, Company) who are 21 years of age and have completed 60 days of service. The Plan excludes leased employees, nonresident aliens, and employees covered by a collective bargaining agreement. The stock participation plan component of the Plan operated as an employee stock ownership plan (ESOP) through December 20, 2012 and was designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Restatement – The Plan was restated effective January 1, 2022.

Contributions – Each year, participants may elect to defer a portion of their compensation, as defined by the Plan, on a pre-tax or Roth basis. 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 plans. The maximum contribution to the Plan in any year is determined by provisions in the Plan and the IRC and Income Tax Regulations. Participants direct the investment of these contributions into various investment options. As of December 31, 2021, the Plan offered mutual funds, a common collective trust, and a money market fund as investment options for participants.

The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan at three percent unless they affirmatively elect not to participate. The Plan also includes an automatic escalation provision whereby contribution rates for participants subject to the automatic enrollment feature are increased by one percent each year until a rate of 10 percent is reached, unless elected otherwise by participants.

The Plan allows for discretionary employer profit sharing contributions, which are made at the option of management to participants employed at the end of the plan year who have completed one year of service and have worked 1,000 hours during the plan year. Management elected not to make any discretionary employer profit sharing contributions for 2021. The Plan also allows for discretionary contributions to the stock participation plan, which are made at the option of management to participants employed at the end of the plan year who have completed one year of service and have worked 1,000 hours during the plan year. Management elected not to make any discretionary contributions to the stock participation plan for 2021.

Participant Accounts – Each participant's account is credited with the participant's contributions, if any, and allocations of (a) the Company's contributions, if any, (b) administrative expenses, and (c) plan earnings, net of investment fees. Allocations are based on participant earnings, account balances, or other participant events, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

For participants in the stock participation plan component of the Plan, each eligible participant's account is credited with (a) an allocation of the Company's common stock released by the trustee from the unallocated account, if any, (b) forfeitures of terminated participants' nonvested accounts, and (c) plan earnings or losses, net of investment fees. Allocations are based on a participant's eligible compensation relative to total eligible compensation, as defined, and the ratio of the participant's account balance. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. There were no shares of the Company's common stock available to be allocated to participants during 2021 and 2020.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in discretionary employer profit sharing contributions plus actual earnings thereon, and the stock participant plan component of the plan, is based on years of service. A participant is 100 percent vested after six years of credited service, death, disability, or upon reaching retirement age.

Payment of Benefits – Upon termination of service, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, or receive installment payments. The Plan provides for an automatic lump-sum distribution of account balances of $5,000 or less. In addition, in-service withdrawals of the participant's vested interest are allowed for participants over age 59 1/2. The Plan also allows for financial hardship withdrawals of all or part of the participant's deferral and rollover contributions, if the participant can prove financial hardship and is unable to meet their financial needs another way.

No distributions from the stock participation plan component of the Plan are made until a participant retires, becomes totally and permanently disabled, dies, or otherwise terminates employment with the Company. Distributions are made in cash, or, if a participant elects, in the form of Company common stock, or partly in each. Should a participant continue employment after reaching the defined retirement age, the participant is subject to the same distribution rules as if they retired. Participants with a vested interest in the stock participation plan component of the Plan of less than $50,000 shall be paid a lump-sum amount equal to the value of participant's account as soon as administratively practicable after the close of the plan year in which employment was terminated. A participant who attains normal retirement age, who retires after reaching age 55 plus 10 years of service, or who separates from service as a result of death or disability, shall receive their distributions in substantially equal installments over five years, which shall begin no later than one year after the plan year in which such event occurs. All other participants who terminate shall receive their distribution in substantially equal installments over a five-year period beginning six years after the close of the plan year in which the separation occurs. If the participant's account balance exceeds $1,165,000, the Company may instead distribute the account in substantially equal installments over five years, plus one year for each $230,000 by which the account exceeds $1,165,000.

Excess Contributions – Amounts payable to participants totaling $68,987 and $65,712 for contributions in excess of amounts allowed by the IRS are recorded as liabilities on the statements of net assets available for benefits as of December 31, 2021 and 2020, respectively. The 2021 amount is also included in benefits paid to participants on the statement of changes in net assets available for benefits for the year ended December 31, 2021. The Plan distributed the 2021 and 2020 excess contributions to the applicable participants in 2022 and 2021, respectively.

Forfeited Accounts – Forfeited amounts, if any, are used to reduce employer contributions made during the plan year, or are allocated to each eligible participant's account based upon the relation of the participant's compensation to total compensation for the plan year. At December 31, 2021 and 2020, forfeited nonvested accounts totaled $557,110 and $507,549, respectively. Forfeitures of termination nonvested account balances which were allocated to remaining participants for the years ended December 31, 2021 and 2020 were $838,379 and $755,902, respectively.

Put Option – Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is the right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase in a lump-sum or with interest over a period of five years. The purpose of the put option is to ensure that each participant has the ability to ultimately obtain cash. During 2021, the Company did not repurchase any shares from participants.

2. Summary of Significant Accounting Policies

Basis of Accounting – The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator and management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition – The Plan's investments are stated 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. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Investment and Administrative Expenses – The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses paid directly by the Company are excluded from these financial statements. Certain fees are charged to the Plan for services provided to the Plan. When applicable, these fees and fees charged by the Plan's investment vehicles are netted with investment earnings.

Payment of Benefits – Benefit payments are recorded when paid for financial statement purposes.

Subsequent Events – The Plan has evaluated subsequent events through October 5, 2022, the date on which the financial statements were available to be issued.

3. Information Certified by Vanguard Fiduciary Trust Company and GreatBanc Trust Company, the Investment Custodians

Certain information, as noted below, related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2021 and 2020, and net appreciation in fair value of investments and interest and dividend income for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Vanguard Fiduciary Trust Company and GreatBanc Trust Company.

	2021	2020
Investments, at Fair Value	$ 769,349,115	$ 653,621,349
Net Appreciation in Fair Value of Investments	$ 88,942,346	
Interest and Dividend Income	$ 18,640,257	

4. Fair Value Measurements

The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10 establishes a framework for measuring fair value under generally accepted accounting principles. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

Level 1 Inputs to the valuation methodology are based on unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs other than quoted prices that are observable for the asset or liability

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full-term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2021.

The following is a description of the valuation methodologies used for assets measured at fair value.

- *Mutual Funds*: Valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

- *Common Collective Trust (CCT):* The Vanguard Retirement Savings Trust held by the Plan is a collective investment trust that seeks stable returns comparable to those of short-term fixed income securities by investing in a combination of synthetic contracts, traditional insurance, and bank contracts. The trust maintains a strict credit policy, investing with issuers rated AA and higher, and investing in funds that are rated investment grade or higher. Withdrawals resulting from an employer or plan sponsor-initiated event (e.g. a decision to terminate the Plan's participation in the trust) could result in a payment less than the guaranteed value if the contract's market value is less than the guaranteed value. An event limiting the ability of plan participants is not considered probable of occurring.

- *Money Market Fund:* Valued at the total of the invested deposit plus earnings thereon, which approximates fair value.

- *Heartland Dental Holdings, Inc. Series A Common Stock:* Valued at fair market value as determined by an independent valuation analysis which derives a value based on consideration of a multitude of common factors such as historical and projected performance, market data and comparisons, economic conditions, etc.

  Management has determined that the CCT qualifies for the net asset value practical expedient under FASB ASC 820, and, as such, the CCT is not categorized in the fair value hierarchy.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Total
Assets Included in the Fair Value Hierarchy:				
Mutual Funds	$ 689,576,624	$ -	$ -	$ 689,576,624
Money Market Fund	1,010,447	-	-	1,010,447
Common Stock	-	-	59,503,897	59,503,897
	$ 690,587,071	$ -	$ 59,503,897	$ 750,090,968
Assets Measured at Net Asset Value per FASB ASC 820 Practical Expedient:				
Common Collective Trust - Vanguard Retirement Savings Trust				19,258,147
Investments, at Fair Value				$ 769,349,115

The following table sets forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020:

	Level 1	Level 2	Level 3	Total
Assets Included in the Fair Value Hierarchy:				
Mutual Funds	$ 587,778,522	$ -	$ -	$ 587,778,522
Money Market Fund	953,582	-	-	953,582
Common Stock	-	-	41,928,896	41,928,896
	$ 588,732,104	$ -	$ 41,928,896	$ 630,661,000
Assets Measured at Net Asset Value per FASB ASC 820 Practical Expedient:				
Common Collective Trust - Vanguard Retirement Savings Trust				22,960,349
Investments, at Fair Value				$ 653,621,349

There are no unfunded commitments, or significant redemptions or restrictions on the investment measured at net asset value per share using the practical expedient as of December 31, 2021 and 2020.

The following tables sets forth a summary of the change in the fair value of the Plan's Level 3 assets for the year ended December 31, 2021:

Fair Value, Beginning of Year	$ 41,928,896
Net Appreciation in Fair Value	19,310,657
Redemptions	(1,737,635)
Other Activity	1,979
Fair Value, End of Year	$ 59,503,897

5. Administrative Expenses and Party-In-Interest Transactions

A transaction with a plan service provider or a participant of the Plan qualifies as a party-in-interest transaction. Service provider fees, either directly or indirectly, are paid to Vanguard Fiduciary Trust Company, investment custodian (all but common stock) and recordkeeper, GreatBanc Trust Company, investment custodian (common stock), and Fiduciary Advisors, third-party administrator and investment advisor. Of these fees, $1,316,825 is included in administrative expenses on Exhibit B. Other investment fees are netted with investment earnings. Certain expenses incurred in the administration of the Plan were also paid by the plan sponsor.

The Plan holds investments in Company common stock. At December 31, 2021 and 2020, the Plan held 22,145 and 23,076 shares of common stock of Heartland Dental Holdings, Inc., the consolidating parent of the Company, with a cost basis of $31,076,428 and $31,076,389, respectively. These investments qualify as party-in-interest transactions and are exempt from the prohibited transaction rules of ERISA.

Additionally, certain plan investments are both held and managed by the investment custodians.

6. 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 employer contributions.

7. Tax Status

The Volume Submitter Plan, on which the Plan is designed, obtained its latest opinion letter (prior to restatement) on March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been restated since receiving this determination letter, the plan administrator and the Volume Submitter Plan Sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows, and other such techniques. Due to the level of risk associated with certain investment securities and the valuation techniques used for these investments, it is at least reasonably possible that changes in the value 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 statements of net assets available for benefits.

The COVID-19 pandemic, whose effects first became known in January 2020, is having a continued broad and negative impact on commerce and financial markets around the world. The extent of the impact of the pandemic on the Plan's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Plan sponsor, participants, employees, and vendors, all of which, at present, cannot be determined. Accordingly, the extent to which the pandemic may impact the Plan's statements of net assets available for benefits and statement of changes in net assets available for benefits is uncertain, and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits and change in net assets per the financial statements to Form 5500 as of and for the year ended December 31:

	2021	2020
Net Assets Available for Benefits Per Financial Statements	$ 769,280,128	$ 653,555,637
Plus: Excess Contributions Payable	68,987	65,712
Net Assets Available for Benefits Per Form 5500	$ 769,349,115	$ 653,621,349

Change in Net Assets Per Financial Statements	$ 115,724,491
Less: Corrective Distributions Payable, Beginning of Year	(65,712)
Plus: Corrective Distributions Payable, End of Year	68,987
Change in Net Assets Per Form 5500	$ 115,727,766

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Schedule H, Line 4i - Schedule of Assets Held at End of Year
EIN# 01-0854205 Plan# 001
December 31, 2021

(a) Party-in-Interest	(b) & (c) Identity of Party Involved and Description of Investment	(d) Cost	(e) Current Value
	Investments, at Fair Value		
	Mutual Funds		
*	Vanguard Institutional Target Retirement 2040	**	$ 106,302,605
*	Vanguard Institutional Target Retirement 2045	**	100,637,691
*	Vanguard Institutional Target Retirement 2035	**	94,704,041
*	Vanguard Institutional Target Retirement 2050	**	63,696,608
*	Vanguard Institutional Target Retirement 2030	**	61,473,110
*	Vanguard Institutional Target Retirement 2025	**	48,520,386
*	Vanguard Institutional Target Retirement 2055	**	36,990,425
*	Vanguard Institutional Index Fund	**	30,157,094
*	Vanguard Institutional Target Retirement 2020	**	20,816,059
	T. Rowe Price Blue Chip Growth Fund	**	16,801,221
*	Vanguard Growth Index Fund	**	13,866,226
*	Vanguard Institutional Target Retirement 2060	**	10,714,426
	Primecap Odyssey Aggressive Growth Fund	**	8,404,708
*	Vanguard Mid Cap Index Fund	**	7,315,855
	Dodge & Cox Stock Fund	**	6,706,046
	Dodge & Cox Income Fund	**	6,461,968
	Brown Capital Management Small Company Fund	**	6,179,432
*	Vanguard Small Cap Index Fund	**	5,666,833
*	Vanguard Total International Stock Index Fund	**	5,110,828
*	Vanguard Institutional Target Retirement 2015	**	5,009,931
*	Vanguard Value Index Fund	**	4,605,152
*	Vanguard Total Bond Market Index Fund	**	4,404,735
*	Vanguard Total World Stock Index Fund	**	3,994,568
	DFA Real Estate Securities Portfolio	**	3,909,876
	American Funds EuroPacific Growth Fund	**	3,810,601
*	Vanguard Selected Value Fund	**	3,269,107
	DFA Inflation Protected Securities Portfolio	**	2,293,407

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Schedule H, Line 4i - Schedule of Assets Held at End of Year
EIN# 01-0854205 Plan# 001
December 31, 2021

(a) Party-in-Interest	(b) & (c) Identity of Party Involved and Description of Investment	(d) Cost	(e) Current Value
	Mutual Funds *(Continued)*		
	DFA U.S. Small Cap Value Portfolio	**	2,103,916
*	Vanguard Institutional Retirement Income Fund	**	1,875,366
	DFA International Small Company Portfolio	**	1,411,417
*	Vanguard GNMA Fund	**	1,229,998
*	Vanguard Institutional Target Retirement 2065	**	1,132,988
			689,576,624
	Common Collective Trust (Net Asset Value Practical Expedient)		
*	Vanguard Retirement Savings Trust	**	19,258,147
	Money Market Fund		
*	Vanguard Cash Reserves Federal Money Market Fund	**	1,010,447
	Common Stock		
*	Heartland Dental Holdings, Inc. Series A Common Stock	$ 31,076,428	59,503,897
	Total Assets Held for Investment Purposes		$ 769,349,115

* = Represents a Party-in-Interest to the Plan
** = Cost information has been omitted, as investments are participant directed.

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Schedule H, Line 4i - Schedule of Assets Held at End of Year
EIN# 01-0854205 Plan# 001
December 31, 2021

(a) Party-in-Interest	(b) & (c) Identity of Party Involved and Description of Investment	(d) Cost	(e) Current Value
	Investments, at Fair Value		
	Mutual Funds		
*	Vanguard Institutional Target Retirement 2040	**	$ 106,302,605
*	Vanguard Institutional Target Retirement 2045	**	100,637,691
*	Vanguard Institutional Target Retirement 2035	**	94,704,041
*	Vanguard Institutional Target Retirement 2050	**	63,696,608
*	Vanguard Institutional Target Retirement 2030	**	61,473,110
*	Vanguard Institutional Target Retirement 2025	**	48,520,386
*	Vanguard Institutional Target Retirement 2055	**	36,990,425
*	Vanguard Institutional Index Fund	**	30,157,094
*	Vanguard Institutional Target Retirement 2020	**	20,816,059
	T. Rowe Price Blue Chip Growth Fund	**	16,801,221
*	Vanguard Growth Index Fund	**	13,866,226
*	Vanguard Institutional Target Retirement 2060	**	10,714,426
	Primecap Odyssey Aggressive Growth Fund	**	8,404,708
*	Vanguard Mid Cap Index Fund	**	7,315,855
	Dodge & Cox Stock Fund	**	6,706,046
	Dodge & Cox Income Fund	**	6,461,968
	Brown Capital Management Small Company Fund	**	6,179,432
*	Vanguard Small Cap Index Fund	**	5,666,833
*	Vanguard Total International Stock Index Fund	**	5,110,828
*	Vanguard Institutional Target Retirement 2015	**	5,009,931
*	Vanguard Value Index Fund	**	4,605,152
*	Vanguard Total Bond Market Index Fund	**	4,404,735
*	Vanguard Total World Stock Index Fund	**	3,994,568
	DFA Real Estate Securities Portfolio	**	3,909,876
	American Funds EuroPacific Growth Fund	**	3,810,601
*	Vanguard Selected Value Fund	**	3,269,107
	DFA Inflation Protected Securities Portfolio	**	2,293,407

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Schedule H, Line 4i - Schedule of Assets Held at End of Year
EIN# 01-0854205 Plan# 001
December 31, 2021

(a) Party-in-Interest	(b) & (c) Identity of Party Involved and Description of Investment	(d) Cost	(e) Current Value
	Mutual Funds *(Continued)*		
	DFA U.S. Small Cap Value Portfolio	**	2,103,916
*	Vanguard Institutional Retirement Income Fund	**	1,875,366
	DFA International Small Company Portfolio	**	1,411,417
*	Vanguard GNMA Fund	**	1,229,998
*	Vanguard Institutional Target Retirement 2065	**	1,132,988
			689,576,624
	Common Collective Trust (Net Asset Value Practical Expedient)		
*	Vanguard Retirement Savings Trust	**	19,258,147
	Money Market Fund		
*	Vanguard Cash Reserves Federal Money Market Fund	**	1,010,447
	Common Stock		
*	Heartland Dental Holdings, Inc. Series A Common Stock	$ 31,076,428	59,503,897
	Total Assets Held for Investment Purposes		$ 769,349,115

* = Represents a Party-in-Interest to the Plan
** = Cost information has been omitted, as investments are participant directed.