

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2021</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)
D 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 <u>COLUMBUS AESTHETIC & PLASTIC SURGERY, INC. CASH BALANCE PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">1b Three-digit plan number (PN) ▶</td> <td style="width: 40%; padding: 5px; text-align: center;"><u>004</u></td> </tr> <tr> <td colspan="2" style="padding: 5px;">1c Effective date of plan <u>01/01/2014</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>004</u>	1c Effective date of plan <u>01/01/2014</u>									
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1c Effective date of plan <u>01/01/2014</u>													
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COLUMBUS AESTHETIC & PLASTIC SURGERY, INC.</u> <u>5005 ARLINGTON CENTRE BLVD.</u> <u>UPPER ARLINGTON, OH 43220</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">2b Employer Identification Number (EIN) <u>31-1480832</u></td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">2c Sponsor's telephone number <u>614-246-6900</u></td> <td></td> </tr> <tr> <td style="padding: 5px;">2d Business code (see instructions) <u>621111</u></td> <td></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-1480832</u>		2c Sponsor's telephone number <u>614-246-6900</u>		2d Business code (see instructions) <u>621111</u>							
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3a Plan administrator's name and address ☒ Same as Plan Sponsor.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">3b Administrator's EIN</td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">3c Administrator's telephone number</td> <td></td> </tr> </table>	3b Administrator's EIN		3c Administrator's telephone number									
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4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">4b EIN</td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">4d PN</td> <td></td> </tr> </table>	4b EIN		4d PN									
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4d PN													
5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">5a</td> <td style="width: 40%; text-align: center; padding: 5px;"><u>73</u></td> </tr> <tr> <td style="padding: 5px;">5b</td> <td style="text-align: center; padding: 5px;"><u>68</u></td> </tr> <tr> <td style="padding: 5px;">5c</td> <td></td> </tr> <tr> <td style="padding: 5px;">5d(1)</td> <td style="text-align: center; padding: 5px;"><u>54</u></td> </tr> <tr> <td style="padding: 5px;">5d(2)</td> <td style="text-align: center; padding: 5px;"><u>35</u></td> </tr> <tr> <td style="padding: 5px;">5e</td> <td style="text-align: center; padding: 5px;"><u>5</u></td> </tr> </table>	5a	<u>73</u>	5b	<u>68</u>	5c		5d(1)	<u>54</u>	5d(2)	<u>35</u>	5e	<u>5</u>
5a	<u>73</u>												
5b	<u>68</u>												
5c													
5d(1)	<u>54</u>												
5d(2)	<u>35</u>												
5e	<u>5</u>												

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	JOHN WAKELIN, III
	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

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 488199. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2154047	3270119
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2154047	3270119
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	966000	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	161419	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1127419
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	11347	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		11347
i Net income (loss) (subtract line 8h from line 8c)	8i		1116072
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

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

Part V Compliance Questions

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

Part VI Pension Funding Compliance

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

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

Part VII Plan Terminations and Transfers of Assets

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>COLUMBUS AESTHETIC & PLASTIC SURGERY, INC. CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COLUMBUS AESTHETIC & PLASTIC SURGERY, INC.</u>	D Employer Identification Number (EIN) <u>31-1480832</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2021</u>	
2 Assets:	
a Market value	2a <u>2149071</u>
b Actuarial value	2b <u>2149071</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>0</u> (2) Vested Funding Target <u>0</u> (3) Total Funding Target <u>0</u>
b For terminated vested participants.....	<u>19</u> <u>54155</u> <u>54155</u>
c For active participants	<u>54</u> <u>1860877</u> <u>1874678</u>
d Total.....	<u>73</u> <u>1915032</u> <u>1928833</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>5.48</u> %
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a <u>897032</u>
b Expected plan-related expenses	6b <u>9000</u>
c Total (line 6a + line 6b)	6c <u>906032</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/09/2022</u> Date
Signature of actuary		
<u>HANS NIENABER</u> Type or print name of actuary		<u>20-05737</u> Most recent enrollment number
<u>CUNI, RUST & STRENK, INC.</u> Firm name		<u>513-985-6164</u> Telephone number (including area code)
<u>4555 LAKE FOREST DRIVE</u> <u>SUITE 620</u> <u>CINCINNATI, OH 45242</u> Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2021
v. 201209

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>0.64</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		209826
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.61</u> %		11771
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		221597
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	111.41 %
15 Adjusted funding target attainment percentage	15	111.41 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	108.81 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/07/2022	80500				
04/04/2022	80500				
06/02/2022	80500				
08/04/2022	80500				
08/18/2022	100000				
08/22/2022	544000				
Totals ▶			18(b)	966000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	889634

20 Quarterly contributions and liquidity shortfalls:

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.75 %2nd segment:
5.36 %3rd segment:
6.11 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

3

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions) ☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. **27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c) **31a** 906032**b** Excess assets, if applicable, but not greater than line 31a **31b** 220238**32** Amortization installments:**a** Net shortfall amortization installment Outstanding Balance 0 Installment 0**b** Waiver amortization installment 0 0**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) **34** 685794**35** Balances elected for use to offset funding requirement Carryover balance 0 Prefunding balance 0 Total balance 0**36** Additional cash requirement (line 34 minus line 35) **36** 685794**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 889634**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 203840**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 0**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

2021 Schedule SB, line 22 -- Description of Weighted Average Retirement Age
Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan
EIN: 31-1480832
PN: 004

(A)	(B)	(C)	(D)	(E)
Retirement Age	Active Count	Retirement Rates	Expected Retirements	Sum Weighted Average Age
62	122	98.36%	120.00000	7440.00000
63	6	33.33%	2.00000	126.00000
64	4	0.00%	0.00000	0.00000
65	4	0.00%	0.00000	0.00000
66	6	33.33%	2.00000	132.00000
67	4	0.00%	0.00000	0.00000
68	4	100.00%	4.00000	272.00000
Total			128.00000	7970.00000
Weighted Average Retirement Age				62.3

2021 Schedule SB, line 19(c) – Discounted Employer Contributions

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

EIN: 31-1480832

PN: 004

Effective Interest Rate: 5.48%

Effective Interest Rate for Late Quarterlies: N/A

<u>Date</u>	<u>Contribution Amount</u>	<u># Days to 1/1/2021</u>	<u>Discounted Contributions @ 5.48%</u>
3/7/2022	80,500	430	75,596
4/4/2022	80,500	458	75,287
6/2/2022	80,500	517	74,641
8/4/2022	80,500	580	73,957
8/18/2022	100,000	594	91,684
8/22/2022	<u>544,000</u>	598	<u>498,469</u>
Totals	966,000		889,634

2021 Schedule SB, line 24 – Change in Actuarial Assumptions

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

EIN: 31-1480832

PN: 004

Effective with the January 1, 2021 actuarial valuation, the following assumption was changed:

- The assumed retirement was changed to the later of normal retirement age or a participant's current age + 5 to better reflect anticipated plan experience.

PN: 004

[illegible]

2021 Schedule SB, Part V – Actuarial Assumptions**Plan Name: Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan****EIN: 31-1480832****PN: 004**

1. Interest Rates:

	IRS Segment rates as of the month prior to the valuation date subject to the MAP-21 95% - 105% corridor as amended by ARPA-21:
a. Minimum Funding	
Segment 1	4.75%
Segment 2	5.36%
Segment 3	6.11%
Post-retirement Lump Sum Rate	5.50%
b. Maximum Funding	RS Segment Rates as of the month prior to the valuation date.
Segment 1	2.11%
Segment 2	3.30%
Segment 3	3.86%
Post-retirement Lump Sum Rate	5.50%
c. Assumed Interest Crediting Rate:	5.00%

2. Mortality Rates:

<u>Preretirement:</u>	None.
<u>Postretirement:</u>	Funding: IRS 2021 Combined Small Plan Mortality Table.
	Lump Sums: IRS 2021 Applicable Mortality Table.

3. Salary Scale: 0.00%.

4. Retirement Rates: Later of Normal Retirement Age under the Plan or current age +5.

5. Termination Rates: None.

2021 Schedule SB, Part V – Actuarial Assumptions

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

EIN: 31-1480832

PN: 004

- | | |
|---|--|
| 6. <u>Disability Rates:</u> | None. |
| 7. <u>Plan Expenses:</u> | Based on prior plan year expenses - \$9,000. |
| 8. <u>Actuarial Cost Method:</u> | Unit Credit under PPA Rules. |
| 9. <u>Asset Valuation Method:</u> | Market Value of all trust investments, plus any accrued contributions as of the Valuation Date. |
| 10. <u>Employee Data:</u> | An employee census was supplied by Clark Schaefer Hackett and included all employees in the Eligible Class. We did not audit the census. |
| 11. <u>Asset Data:</u> | Asset data and contribution amounts and dates were supplied by Clark Schaefer Hackett. We did not audit the data. |
| 12. <u>Assumed Form of Benefit Payment:</u> | Lump sum distribution. |
| 13. <u>Rationale for Assumptions:</u> | The IRS segment rates and mortality tables used to determine minimum funding and maximum deductible amounts are pursuant to IRS regulations. The discount rate for accounting liabilities is based on the Plan actuarial equivalence assumption. The selection of other actuarial assumptions is based on the actuary's best estimate of future expectations based on an examination of historical results compared to expectations, periodic experience studies, Society of Actuaries mortality studies, and any reasonably certain information about future expected plan changes. |

2021 Schedule SB, Part V – Actuarial Assumptions

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

EIN: 31-1480832

PN: 004

14. Changes Since Last Year:

Interest rates changed as required by PPA. The assumed retirement was changed to the later of normal retirement age or a participant's current age + 5.

2021 Schedule SB, Part V – Plan Provisions

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

EIN: 31-1480832

PN: 004

1. Effective Date: January 1, 2014. Amended and restated effective January 1, 2021.

2. Plan Year: January 1st through December 31st.

3. Covered Employees: Employees of Columbus Aesthetic & Plastic Surgery, Inc.

4. Eligibility: Prior to January 1, 2021: January 1st nearest to the attainment of age 21 and the completion of one year of service. After January 1, 2021: January 1st or July 1st following the attainment of age 21 and the completion of 1 year of service.

5. Average Monthly Compensation: Average monthly compensation for the highest three consecutive Plan Years.

6. Vesting Service: One Year of Vesting Service is granted for each Plan Year in which the Employee was credited with 1,000 hours.

7. Benefit Service: Prior to January 1, 2021: One Year of Benefit Service is granted for each Plan Year in which the Employee was credited with 100 hours while a Plan Participant. After January 1, 2021: One Year of Benefit Service is granted for each Plan Year in which the Employee was credited with 1000 hours while a Plan Participant.

2021 Schedule SB, Part V – Plan Provisions

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

EIN: 31-1480832

PN: 004

8. Normal Retirement:

a. Eligibility

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

b. Monthly Benefit

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

Group	Contribution Credit
1	\$175,000
2	\$60,000
3	\$60,000
4	\$60,000
5	\$0
6	Lesser of 1,000 & 4% of Comp

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

Benefit accruals for the Cash Balance benefit were frozen effective December 31, 2020.

2021 Schedule SB, Part V – Plan Provisions

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

EIN: 31-1480832

PN: 004

8. Normal Retirement: (continued)

Effective January 1, 2021:

c. Monthly Benefit

Group One - President and Secretary: 10.50% of Average Compensation per Year of Benefit Service.

Group Two – All other Owners: 8.50% of Average Compensation per Year of Benefit Service.

Group Three - All other Participants: 0.50% of Average Compensation per Year of Benefit Service.

All benefits are offset by the benefit equivalent to the profit-sharing contribution for each Year of Benefit Service. Maximum offset per Year of Benefit Service is 0.50% of Average Compensation.

9. Early Retirement:

a. Eligibility

No Early Retirement benefit offered.

b. Monthly Benefit

N/A

10. Late Retirement:

a. Eligibility

Beyond Normal Retirement Age.

b. Monthly Benefit

Accrued Benefit as of the actual retirement date or the actuarial equivalent of the Normal Retirement Benefit, if greater.

11. Vested Retirement:

a. Eligibility

3 Years of Vesting Service.

b. Monthly Benefit

Calculated as for Normal Retirement based on the Hypothetical Account Balance as of date of separation, times the participant's vesting percentage.

2021 Schedule SB, Part V – Plan Provisions

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

EIN: 31-1480832

PN: 004

12. Disability Retirement:

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

13. Pre-Retirement Death:

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

14. Payment Forms:

- | | |
|-------------|--|
| a. Normal | Life annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. |
| b. Optional | Actuarially equivalent lump sum distribution, life annuity, 50%, 66 $\frac{2}{3}$ %, 75% or 100% Joint & Survivor annuity. |

15. Actuarial Equivalency:

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

Offset Plan:

- | | |
|-------------------------|---|
| a. Other than Lump Sums | Pre-retirement: No mortality and 5.50% interest.
Post-retirement: 5.50% and the 1994 Group Annuity Reserve Table, blended 50% male/50% female. |
| b. Lump Sums | Greater of the lump sum calculated using the assumptions in (a) and the lump sum calculated using the 417(e) Applicable Mortality Table and 417(e) Applicable Interest Rate for the fifth month prior to the beginning of the Plan Year in which the distribution occurs. |

2021 Schedule SB, Part V – Plan Provisions

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

EIN: 31-1480832

PN: 004

16. Maximum Annual Benefit: \$230,000 per year for participants retiring at age 62 or later during the 2021 Plan Year.
17. Changes Since Last Year: Benefit accruals for the Cash Balance benefit were frozen effective December 31, 2020. Plan amended to add benefit offset formula effective January 1, 2021.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning **01/01/2021** and ending **12/31/2021**

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2021			
2 Assets:			
a Market value	2a	2,149,071	
b Actuarial value	2b	2,149,071	
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	19	54,155	54,155
c For active participants	54	1,860,877	1,874,678
d Total	73	1,915,032	1,928,833
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.48 %	
6 Target normal cost			
a Present value of current plan year accruals	6a	897,032	
b Expected plan-related expenses	6b	9,000	
c Total (line 6a + line 6b)	6c	906,032	

Statement by Enrolled Actuary

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

SIGN HERE		10/09/2022
Signature of actuary		Date
Hans Nienaber		20-05737
Type or print name of actuary		Most recent enrollment number
Cuni, Rust & Strenk, Inc.		(513) 985-6164
Firm name		Telephone number (including area code)
4555 Lake Forest Drive Suite 620 US Cincinnati OH 45242		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>0.64</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		209,826
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.61</u> %.....		11,771
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance .		221,597
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	111.41 %
15 Adjusted funding target attainment percentage	15	111.41 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	108.81 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/07/2022	80,500				
04/04/2022	80,500				
06/02/2022	80,500				
08/04/2022	80,500				
08/18/2022	100,000				
08/22/2022	544,000				
Totals ▶			18(b)	966,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..	19c	889,634

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

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

Part V Assumptions Used To Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.75 %2nd segment:
5.36 %3rd segment:
6.11 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b****3****22** Weighted average retirement age**22****62****23** Mortality table(s) (see instructions)☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** **0****29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** **0****30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** **0****Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c)**31a****906,032****b** Excess assets, if applicable, but not greater than line 31a**31b****220,238****32** Amortization installments:**a** Net shortfall amortization installment**0****0****b** Waiver amortization installment**0****0****33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)**34****685,794**

	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35) **36** **685,794****37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** **889,634****38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a****203,840****b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b****0****39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** **0****40** Unpaid minimum required contributions for all years **40** **0****Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee
Benefit Plan**This form is required to be filed under sections 104 and 4065 of the Employee Retirement
Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal
Revenue Code (the Code).▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**OMB Nos. 1210-0110
1210-0089**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 single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)**B** This return/report is ☐ the first return/report ☐ the final return/report
☐ an amended return/report ☐ a short plan year return/report (less than 12 months)**C** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program
☐ special extension (enter description)**D** 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 planColumbus Aesthetic & Plastic Surgery, Inc. Cash
Balance Plan**1b** Three-digit
plan number
(PN) ▶ 004**1c** Effective date of plan
01/01/2014**2a** Plan sponsor's name (employer, if for a single-employer plan)Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
Columbus Aesthetic & Plastic
Surgery, Inc.**2b** Employer Identification Number
(EIN) 31-1480832**2c** Sponsor's telephone number
(614) 246-6900**2d** Business code (see instructions)

5005 Arlington Centre Blvd.

Upper Arlington

OH 43220

621111

3a Plan administrator's name and address ☒ Same as Plan Sponsor.**3b** Administrator's EIN**3c** Administrator's telephone number**4** If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.**a** Sponsor's name**c** Plan Name**4b** EIN**4d** PN**5a** Total number of participants at the beginning of the plan year**5a**

73

b Total number of participants at the end of the plan year**5b**

68

c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)**5c****d(1)** Total number of active participants at the beginning of the plan year**5d(1)**

54

d(2) Total number of active participants at the end of the plan year**5d(2)**

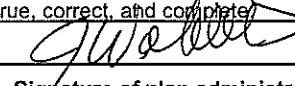
35

e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested**5e**

5

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

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

SIGN HERE		10/17/20	John Wakelin, III
	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

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

Form 5500-SF (2021)
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