

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
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Part I	Annual Report Identification Information
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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 ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)

☒ a single-employer plan ☐ a DFE (specify) _____

B This return/report is: ☐ the first return/report ☐ the final return/report

☐ an amended return/report ☐ a short plan year return/report (less than 12 months)

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

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

☐ special extension (enter description) _____

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

Part II	Basic Plan Information—enter all requested information
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1a Name of plan <u>THE BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>004</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>10/01/1983</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>004</u>	1c Effective date of plan <u>10/01/1983</u>	
1b Three-digit plan number (PN) ▶	<u>004</u>				
1c Effective date of plan <u>10/01/1983</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>THE BONE & JOINT CENTER, P.C.</u> <u>310 N 9TH STREET</u> <u>BISMARCK, ND 58501</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>45-0321538</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>701-946-7427</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621111</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>45-0321538</u>	2c Plan Sponsor's telephone number <u>701-946-7427</u>	2d Business code (see instructions) <u>621111</u>	
2b Employer Identification Number (EIN) <u>45-0321538</u>					
2c Plan Sponsor's telephone number <u>701-946-7427</u>					
2d Business code (see instructions) <u>621111</u>					

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	ANGELIA K. SVIHOVEC
	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

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

Form 5500 (2021)
v. 210624

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	
5 Total number of participants at the beginning of the plan year		5	148
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)	105
a(2) Total number of active participants at the end of the plan year		6a(2)	111
b Retired or separated participants receiving benefits.....		6b	2
c Other retired or separated participants entitled to future benefits		6c	35
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	148
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	148
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	142
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
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: 2A 2E 2F 2G 2J 2K 2R 2T 3D			
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) ☒ 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) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 THE BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 THE BONE & JOINT CENTER, P.C.	D Employer Identification Number (EIN) 45-0321538	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

BRAVERA WEALTH

401 N 4TH STREET
BISMARCK, ND 58501

45-0436653

(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?
21 15 37	NONE	51417	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

PLANNINGTEAM, INC

320 N 4TH STREET
BISMARCK, ND 58501

45-0450545

(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?
26 27 28 51	NONE	9694	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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (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
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(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:	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:

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

Explanation:

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
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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
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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
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>THE BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE BONE & JOINT CENTER, P.C.</u>	D Employer Identification Number (EIN) <u>45-0321538</u>	

Part I	Asset and Liability Statement
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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	150789	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	659661	640992
(2) Participant contributions.....	1b(2)	250	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	79617	60097
(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)	13647	13536
(B) Common	1c(4)(B)	830815	964083
(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)	223029	354578
(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)	15870794	17437200
(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)	
(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	17828602 19470486
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 through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	17828602 19470486

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	640992
	(B) Participants	2a(1)(B)	650472
	(C) Others (including rollovers).....	2a(1)(C)	415149
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	1706613
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	41
	(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)	41
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	15311
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	999134
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	1014445
(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)	67105
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	67105

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		1806
(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)		1857021
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4647031
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2925843	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		2925843
f Corrective distributions (see instructions).....	2f		18193
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	54614	
(4) Other.....	2i(4)	6497	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		61111
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3005147
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		1641884
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: BRADY, MARTZ & ASSOCIATES, P.C.

(2) EIN: 45-0310328

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		525

	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?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
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.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan THE BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 004
C Plan sponsor's name as shown on line 2a of Form 5500 THE BONE & JOINT CENTER, P.C.	D Employer Identification Number (EIN) 45-0321538

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	0
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): 45-0436653		
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

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

14a

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

14b

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

14c

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

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

15a

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

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

**BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN
BISMARCK, NORTH DAKOTA**

AUDITED FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrators
Bone & Joint Center, P.C. 401(k) Profit Sharing Plan
Bismarck, North Dakota

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

We have performed an audit of the financial statements of Bone & Joint Center, P.C. 401(k) Profit Sharing 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 a certification from a qualified institution 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.

Opinion on the 2021 Financial Statements

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

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Bone & Joint Center, P.C. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 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 Bone & Joint Center, P.C. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Bone & Joint Center, P.C. 401(k) Profit Sharing 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 Bone & Joint Center, P.C. 401(k) Profit Sharing 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 certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of 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 Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2021 and the Schedule of Delinquent Participant Contributions for the year ended December 31, 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 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 GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are 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 schedules, other than the information in the supplemental schedules 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 schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Bone & Joint Center, P.C. 401(k) Profit Sharing Plan. 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 us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 15, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



BRADY, MARTZ & ASSOCIATES, P.C.
BISMARCK, NORTH DAKOTA

October 17, 2022

BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS:		
Investments at fair value	<u>\$ 18,829,495</u>	<u>\$ 17,017,902</u>
Receivables:		
Participant contributions	-	250
Employer contributions	<u>640,992</u>	<u>659,661</u>
Total receivables	<u>640,992</u>	<u>659,911</u>
Cash	<u>-</u>	<u>150,789</u>
Total assets	<u>19,470,487</u>	<u>17,828,602</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 19,470,487</u></u>	<u><u>\$ 17,828,602</u></u>

See Notes to the Financial Statements

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in value of investments	\$ 1,956,044	\$ 2,061,287
Dividend and interest income	<u>984,179</u>	<u>565,657</u>
Total investment income	<u>2,940,223</u>	<u>2,626,944</u>
Contributions:		
Participants	650,472	548,405
Employer, net of forfeitures	640,992	659,661
Rollovers	<u>415,149</u>	<u>525,418</u>
Total contributions	<u>1,706,613</u>	<u>1,733,484</u>
Total additions	<u>4,646,836</u>	<u>4,360,428</u>
DEDUCTIONS IN NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	2,944,036	947,206
Administrative expenses	<u>60,915</u>	<u>63,756</u>
Total deductions	<u>3,004,951</u>	<u>1,010,962</u>
NET INCREASE	1,641,885	3,349,466
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>17,828,602</u>	<u>14,479,136</u>
End of year	<u><u>\$ 19,470,487</u></u>	<u><u>\$ 17,828,602</u></u>

See Notes to the Financial Statements

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 PLAN DESCRIPTION

The following description of the Bone & Joint Center, P.C. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Bone & Joint Center, P.C. established the Plan effective October 1, 1983. The Plan has been amended throughout the years to comply with tax legislation and was last restated effective July 1, 2021. The Plan is a defined contribution plan covering all employees of The Bone & Joint Center, P.C. (the Company). The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan is administered by the Company. Bravera Wealth serves as the trustee of the Plan, maintains the records of the participant data and holds the Plan assets.

SECURE Act

On December 20, 2019, the Setting Every Community Up for Retirement Enhancement Act of 2019 ("SECURE Act") was enacted and was effective beginning on January 1, 2020. The SECURE Act provisions, included among other things, an increase in the age limit for required minimum distributions from 70 ½ to 72.

Coronavirus-Related Distribution ("CRD") and Loan Relief

On March 27, 2020, the Coronavirus Aid Relief and Economic Security Act ("CARES Act") was signed into law. The provisions of the CARES Act were optional. The provisions allowed for qualifying participants to:

- Take expanded distribution options to withdraw up to \$100,000 penalty free for qualifying reasons through December 31, 2020 with additional options to repay some or all of their CRD within three years.
- Borrow from their account up to a maximum of the lesser of \$100,000 or 100 percent of their vested account balance.
- Temporarily suspend required minimum distributions for 2020 for participants that turned 72 in 2020.

The Plan has opted into the above mentioned provisions related to Coronavirus-Related Distributions. However, the Plan does not permit participant loans and, therefore, the Loan Relief provisions are not applicable to the Plan.

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2021 AND 2020

Eligibility

Prior to the Plan restatement effective August 1, 2020, substantially all employees of the Company were eligible to participate in the Plan after attainment of age 18 and one year of service which consisted of 1,000 hours. Subsequent to the restatement, only two months of service is required to defer into the Plan. Effective January 1, 2021, substantially all employees of the Company are eligible to participate in the Plan immediately upon hire as long as they have attained age 18.

The eligibility requirements to receive the discretionary match and profit-sharing contributions remain unchanged with the restatements. In order to receive the discretionary match and profit-sharing contributions, an employee must complete one year of service, have 1,000 hours of service during the Plan year, be 18 years of age and be employed by the Company on the last day of the Plan year with exceptions for death, disability, or attaining the normal retirement age of 55.

Contributions

Participants may contribute both pre-tax and Roth elective deferrals up to the maximum dollar amount allowed under federal regulations for the Plan year. Effective January 1, 2021, employees are automatically enrolled in the plan unless they opt out. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

Profit-sharing and matching contributions are at the discretion of the Company. Profit-sharing contributions are allocated at year end to eligible participants using the new comparability method. The allocations are based on a percentage of compensation. Profit-sharing contributions for the years ended December 31, 2021 and 2020 were \$681,153 and \$680,958, respectively, before the application of forfeitures.

No discretionary matching contributions were made for the years ended December 31, 2021 and 2020.

Participants may make rollover contributions for amounts representing distributions from other qualified defined benefit plans, defined contribution plans, or individual retirement accounts.

Participant Accounts

Each participant's account is credited with the participant's contribution and the Company's contributions, if any. Plan earnings are allocated based on participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The Plan allows for participant-directed investment programs for which separate funds are maintained. The value of each participant's account is determined daily.

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2021 AND 2020

Participants' Investment Options

Participants must direct their salary deferral contributions and Company contributions, if any, to selected investments as made available and determined by the Plan Administrators. Participants may change their investment options throughout the year by contacting Bravera Wealth, the trustee.

Vesting

Participants are always 100 percent vested in their elective deferrals and earnings. Participants vesting in the Company's discretionary matching and profit-sharing contributions is based on years of continuous service. A participant is 100% vested after six years of credited service.

Payment of Benefits

Upon termination of employment, death, disability or retirement, a participant may request to receive a lump sum amount equal to the value of the participant's vested interest or a partial distribution. Prior to the August 1, 2020 restatement, terminated participants with account balances of \$1,000 or less were required to take a lump sum distribution upon termination. Subsequent to the restatement, this amount has increased to \$5,000. Participants must have attained age 55 to qualify for in-service retirement distributions from their profit-sharing contributions and age 59 ½ to qualify for in-service retirement distributions from their elective deferrals. Hardship distributions are not permitted.

In addition, certain minimum distributions are required to begin no later than April 1st following the end of the year in which the participant reaches age 72 and has separated from service.

Forfeitures

Forfeited nonvested accounts may be used to pay administrative expenses or reduce Company contributions. At December 31, 2021 and 2020, \$40,161 and \$21,297, respectively, of forfeited nonvested accounts were available for use. For the Plan years ended December 31, 2021 and 2020, \$21,297 and \$8,917, respectively, were used to reduce Company contributions.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Basis of Presentation

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America, ("U.S. GAAP"), as codified by the Financial Accounting Standards Board.

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2021 AND 2020

Use of Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrators to make estimates and assumptions that affect the financial statements and accompanying notes. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the Trustee. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held and transferred during the year, and is reflected in the statement of changes in net assets available for benefits.

Payment of Benefits

Benefit distributions are recorded when paid.

Administrative Expenses

Several of the investment fund options are subject to investment fees based on a percentage of invested assets, as disclosed in the fund's prospectus. All such fees are charged directly against the fund's investment performance and thus are not separately disclosed in the accompanying financial statements. Certain administrative expenses are paid from Plan assets and are reflected in these financial statements. Other administrative expenses that are paid by the Company are not reflected in the accompanying financial statements.

Income Taxes

The Plan's policy is to evaluate the likelihood that its uncertain tax positions will prevail upon examination based on the extent to which those positions have substantial support within the Internal Revenue Code and Regulations, Revenue Rulings, court decisions, and other evidence.

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2021 AND 2020

NOTE 3 INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee, Bravera Wealth:

	2021	2020
Investments at fair value:		
Mutual funds	\$ 16,799,120	\$ 14,291,021
Collective trust fund	354,578	223,029
Self-directed brokerage accounts	1,675,797	2,503,852
Cash	-	150,789
Investment income	2,940,223	2,626,944

NOTE 4 FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That 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 Topic 820 are described below:

- Level 1 Inputs to the valuation methodology are 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.

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2021 AND 2020

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

Mutual funds (including money market mutual funds): Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective trust fund: Valued at the net asset value (NAV) of units in the collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that the securities liquidations will be carried out in an orderly business manner.

Self-directed brokerage accounts: Accounts consist of cash, money markets, certificates of deposits, mutual funds, exchange-traded funds, common stock and preferred stock. These investments are valued on the basis of readily determinable market prices.

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
Mutual funds	\$ 16,799,120	\$ -	\$ -	\$ 16,799,120
Self-directed brokerage accounts	1,662,261	13,536	-	1,675,797
Total assets in the fair value hierarchy	<u>\$ 18,461,381</u>	<u>\$ 13,536</u>	<u>\$ -</u>	18,474,917
Investments measured at net asset value (a)				<u>354,578</u>
Investments at fair value				<u>\$ 18,829,495</u>

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2021 AND 2020

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
Mutual funds	\$ 14,291,021	\$ -	\$ -	\$ 14,291,021
Self-directed brokerage accounts	2,490,205	13,647	-	2,503,852
Total assets in the fair value hierarchy	<u>\$ 16,781,226</u>	<u>\$ 13,647</u>	<u>\$ -</u>	16,794,873
Investments measured at net asset value (a)				<u>223,029</u>
Investments at fair value				<u>\$ 17,017,902</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2021 and 2020. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

Investment Type	December 31,		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2021 Fair Market Value	2020 Fair Market Value			
Collective trust fund	\$ 354,578	\$ 223,029	\$ -	Daily	N/A

NOTE 5 EXEMPT TRANSACTIONS WITH PARTIES-IN-INTEREST

Bravera Wealth is the trustee of the Plan and, therefore, is a party-in-interest. Bravera Wealth provides certain administrative services to the Plan pursuant to the service agreement between the Company and Bravera Wealth. Bravera Wealth receives revenue from mutual fund service providers for services Bravera Wealth provides to the funds. This revenue is used to offset certain amounts owed to Bravera Wealth for its administrative services to the Plan. If the revenue received by Bravera Wealth from such mutual fund service providers exceeds the amounts owed under the service agreement, Bravera Wealth remits the excess to the Plan as earnings. During the years ended December 31, 2021 and 2020, there were no significant excess revenue sharing amounts remitted to the Plan.

Fees paid by the Plan to the Plan's trustee, Bravera Wealth for administrative services amounted to \$51,221 and \$39,758 for the years ended December 31, 2021 and 2020, respectively.

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2021 AND 2020

Fees were also paid to investment advisor, PlanningTeam, Inc., in the amounts of \$9,694 and \$23,998 for the years ended December 31, 2021 and 2020, respectively.

NOTE 6 NON-EXEMPT PARTY-IN-INTEREST TRANSACTIONS

The Company remitted the following participant contributions to the trustee subsequent to the date required by the Department of Labor (DOL) Regulation 2510.3-102:

<u>Contribution Date</u>	<u>Amount</u>
Various pay periods in February - October 2020	\$ 525

During the year ended December 31, 2021, the Company filed Form 5330 with the IRS and paid excise tax related to the non-exempt party-in-interest transactions that occurred during 2020.

The Company also calculated amounts representing the earnings that the contributions would have earned if they had been deposited timely. The lost earnings from the late remittances for 2020 were deposited during the year ended December 31, 2021.

NOTE 7 INCOME TAX STATUS

The Plan adopted a non-standardized pre-approved profit sharing plan sponsored by Bravera Wealth. The non-standardized pre-approved profit sharing plan has received an advisory letter dated June 30, 2020 from the Internal Revenue Service as to the Plan's qualified status. The non-standardized pre-approved plan advisory letter has been relied upon by this Plan. The Plan has not requested its own advisory letter from the IRS. However, the Company and Plan Administrators believes the Plan is currently designed and being operated in compliance with the applicable requirements of the IRS and the Plan continues to be tax-exempt. Therefore, no provisions for income taxes have been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken a significant uncertain tax position that more likely than not would not be sustained upon examination by taxing authorities. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

NOTE 8 SELF-DIRECTED BROKERAGE ACCOUNTS

At December 31, 2021 and 2020, the self-directed brokerage accounts, including cash, consisted of \$1,675,797 and \$2,654,641 of net assets, respectively, and had net income of \$357,271 and \$445,162 for the years ended December 31, 2021 and 2020, respectively.

NOTE 9 AMENDMENT AND TERMINATION

Although it has not expressed any intent to do so, the Company reserves the right at any time to amend or terminate the Plan subject to the provisions of the Plan and ERISA. In the event of Plan termination, the rights of all participants to benefits accrued to the date of such termination, to the extent then funded, are non-forfeitable.

BONE & JOINT CENTER P.C. 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2021 AND 2020

NOTE 10 RISKS AND UNCERTAINTIES

Participants direct the investment of their accounts into various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 11 SUBSEQUENT EVENTS

No significant events occurred subsequent to the Plan's year end. Subsequent events have been evaluated through October 17, 2022, which is the date these financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN
EMPLOYER IDENTIFICATION NUMBER 45-0321538
PLAN NUMBER 004
FORM 5500 ANNUAL REPORT - SCHEDULE H, LINE 4(I)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue	Description of Investment	Cost	Current Value
	Abbvie Inc	Common stock	**	\$ 27,641
	Apple Inc	Common stock	**	156,338
	AT&T Inc	Common stock	**	18,639
	Blackstone Group Inc CL A	Common stock	**	77,980
	Block Inc CLA	Common stock	**	18,251
	CVS Health Corp	Common stock	**	29,824
	Disney Walt Co Disney	Common stock	**	29,396
	Enbridge Inc	Common stock	**	9,532
	Kinder Morgan Inc Del	Common stock	**	28,953
	Magellan Midstream Partners LP	Common stock	**	36,476
	McDonalds Corp	Common stock	**	49,855
	MDU Res Group Inc	Common stock	**	55,621
	Microsoft Corp	Common stock	**	57,444
	Pepsico Inc	Common stock	**	57,567
	Pfizer Inc	Common stock	**	31,792
	Proctor & Gamble Co	Common stock	**	22,733
	Starbucks Corp	Common stock	**	26,086
	Viatis Inc	Common stock	**	883
	Gabelli Equity	Preferred stock	**	13,536
	Crown Castle International Corp	Real Estate Investment Trust	**	12,889
	Global X Lithium and Battery ETF	Exchange-traded fund	**	8,866
	SPDR Gold TR Gold SHS	Exchange-traded fund	**	17,096
	SPDR S&P 500 ETF	Exchange-traded fund	**	24,951
	Vanguard Charlotte Fds Total Intl Bd	Exchange-traded fund	**	28,697
	Vanguard Index Fds Vanguard Total Stk Mkt	Exchange-traded fund	**	72,162
	Vanguard Intl Equity Index Fds ETSE Pacific	Exchange-traded fund	**	11,482
	Vanguard Specialized Funds Vanguard Dividend Apprec	Exchange-traded fund	**	21,707
	Vanguard Total Intl Stock Index Fd	Exchange-traded fund	**	12,076
	Vanguard Whitehall Fds High Dividend Yield	Exchange-traded fund	**	19,147
	American Funds American Mutual R6	Mutual fund	**	1,831,262
	American High Income Trust Class A	Mutual fund	**	75,205
	Baird MidCap Institutional Class	Mutual fund	**	895,147
	BlackRock Inflation Protected Bond Fund Class K	Mutual fund	**	86,422
	Capital World Growth & Income CL A	Mutual fund	**	37,321
	Europacific Growth Fund CL A	Mutual fund	**	39,503
	Federated Government Obligations Fund	Mutual fund	**	232,547
	Fidelity Advisor Balanced Fund Class Z	Mutual fund	**	87,116

BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN
EMPLOYER IDENTIFICATION NUMBER 45-0321538
PLAN NUMBER 004
FORM 5500 ANNUAL REPORT - SCHEDULE H, LINE 4(I)
SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED
AS OF DECEMBER 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	JPMorgan Equity Income Fund R6	Mutual fund	**	\$ 598,356
	JPMorgan Small Cap Equity Fund Class R6	Mutual fund	**	1,041,703
	Main Str Cap Corp	Mutual fund	**	13,196
	MFS Growth Fund R6	Mutual fund	**	2,586,827
	MFS International Diversification R6	Mutual fund	**	511,246
	Primecap Odyssey Growth Fund	Mutual fund	**	432,458
	Principal Diversified Real Asset R6	Mutual fund	**	33,176
	Principal High Yield Corporate R6	Mutual fund	**	71,890
	T Rowe Price Growth Stock	Mutual fund	**	80,474
	T Rowe Price Mid-Cap Value	Mutual fund	**	27,419
	T. Rowe Price Science and Technology Fund	Mutual fund	**	275,313
	Templeton Global Bond Fund CL A	Mutual fund	**	34,164
	The Income Fund of America CL C	Mutual fund	**	21,946
	Vanguard 500 Index Adm	Mutual fund	**	721,639
	Vanguard Developed Markets Index Adm	Mutual fund	**	842,649
	Vanguard GNMA Adm	Mutual fund	**	63,378
	Vanguard Health Care Adm	Mutual fund	**	1,318,539
	Vanguard High Yield Corp Bond Fund	Mutual fund	**	25,603
	Vanguard Lifestrategy Conservative Fund	Mutual fund	**	28,923
	Vanguard Lifestrategy Growth Fund	Mutual fund	**	544,729
	Vanguard Lifestrategy Moderate Fund	Mutual fund	**	92,466
	Vanguard Mid-Cap Index Adm	Mutual fund	**	2,239,921
	Vanguard REIT Index Adm	Mutual fund	**	270,649
	Vanguard Small Cap Value Index Fund Admiral Shares	Mutual fund	**	727,702
	Vanguard Target Retirement 2015 Fund	Mutual fund	**	24,147
	Vanguard Target Retirement 2025 Fund	Mutual fund	**	287,580
	Vanguard Target Retirement 2030 Fund	Mutual fund	**	589,613
	Vanguard Target Retirement 2035 Fund	Mutual fund	**	91
	Vanguard Target Retirement 2040 Fund	Mutual fund	**	46,775
	Vanguard Target Retirement 2045 Fund	Mutual fund	**	1,204
	Vanguard Target Retirement 2050 Fund	Mutual fund	**	2,263
	Vanguard Target Retirement 2055 Fund	Mutual fund	**	37,421
	Vanguard Target Retirement 2060 Fund	Mutual fund	**	6,803
	Vanguard Target Retirement 2065 Fund	Mutual fund	**	760
	Vanguard Wellesley Income Fund Investor Shares	Mutual fund	**	63,627
	Western Asset Core Bond	Mutual fund	**	548,124
	Vanguard Retirement Savings Trust	Collective trust fund	**	354,578
				<u>\$ 18,829,495</u>

** Participant-directed investment

BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN
 EMPLOYER IDENTIFICATION NUMBER 45-0321538
 PLAN NUMBER 004
 FORM 5500 ANNUAL REPORT — SCHEDULE H, LINE 4(A) —
 SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2021

Participant Contributions Transferred Late to Plan	Participant Loan Repayments Included	Non-exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 525	No	\$ -	\$ 525 *	\$ -	\$ -

* Amounts represent delinquent participant contributions for 2020 that have been fully corrected as of December 31, 2021.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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

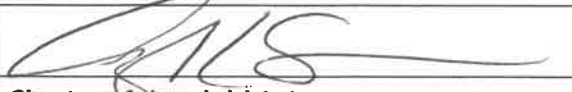
- A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
☒ a single-employer plan ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report ☐ the final return/report
☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. ☐
- D** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
☐ special extension (enter description) _____
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan THE BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 004
	1c Effective date of plan 10/01/1983
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) THE BONE & JOINT CENTER, P.C. 310 N 9TH STREET BISMARCK ND 58501	2b Employer Identification Number (EIN) 45-0321538 2c Plan Sponsor's telephone number 701-946-7427 2d Business code (see instructions) 621111

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		10/17/2022	Angelia K. Svihovec
	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

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

Form 5500 (2021)
v. 201209

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	
5 Total number of participants at the beginning of the plan year		5	148
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)	105
a(2) Total number of active participants at the end of the plan year		6a(2)	111
b Retired or separated participants receiving benefits.....		6b	2
c Other retired or separated participants entitled to future benefits		6c	35
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	148
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	148
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	142
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
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: 2A 2E 2F 2G 2J 2K 2R 2T 3D			
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) ☒ 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) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

BONE & JOINT CENTER, P.C. 401(K) PROFIT SHARING PLAN
EMPLOYER IDENTIFICATION NUMBER 45-0321538
PLAN NUMBER 004
FORM 5500 ANNUAL REPORT - SCHEDULE H, LINE 4(I)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue	Description of Investment	Cost	Current Value
	Abbvie Inc	Common stock	**	\$ 27,641
	Apple Inc	Common stock	**	156,338
	AT&T Inc	Common stock	**	18,639
	Blackstone Group Inc CL A	Common stock	**	77,980
	Block Inc CLA	Common stock	**	18,251
	CVS Health Corp	Common stock	**	29,824
	Disney Walt Co Disney	Common stock	**	29,396
	Enbridge Inc	Common stock	**	9,532
	Kinder Morgan Inc Del	Common stock	**	28,953
	Magellan Midstream Partners LP	Common stock	**	36,476
	McDonalds Corp	Common stock	**	49,855
	MDU Res Group Inc	Common stock	**	55,621
	Microsoft Corp	Common stock	**	57,444
	Pepsico Inc	Common stock	**	57,567
	Pfizer Inc	Common stock	**	31,792
	Proctor & Gamble Co	Common stock	**	22,733
	Starbucks Corp	Common stock	**	26,086
	Viatis Inc	Common stock	**	883
	Gabelli Equity	Preferred stock	**	13,536
	Crown Castle International Corp	Real Estate Investment Trust	**	12,889
	Global X Lithium and Battery ETF	Exchange-traded fund	**	8,866
	SPDR Gold TR Gold SHS	Exchange-traded fund	**	17,096
	SPDR S&P 500 ETF	Exchange-traded fund	**	24,951
	Vanguard Charlotte Fds Total Intl Bd	Exchange-traded fund	**	28,697
	Vanguard Index Fds Vanguard Total Stk Mkt	Exchange-traded fund	**	72,162
	Vanguard Intl Equity Index Fds ETSE Pacific	Exchange-traded fund	**	11,482
	Vanguard Specialized Funds Vanguard Dividend Apprec	Exchange-traded fund	**	21,707
	Vanguard Total Intl Stock Index Fd	Exchange-traded fund	**	12,076
	Vanguard Whitehall Fds High Dividend Yield	Exchange-traded fund	**	19,147
	American Funds American Mutual R6	Mutual fund	**	1,831,262
	American High Income Trust Class A	Mutual fund	**	75,205
	Baird MidCap Institutional Class	Mutual fund	**	895,147
	BlackRock Inflation Protected Bond Fund Class K	Mutual fund	**	86,422
	Capital World Growth & Income CL A	Mutual fund	**	37,321
	Europacific Growth Fund CL A	Mutual fund	**	39,503
	Federated Government Obligations Fund	Mutual fund	**	232,547
	Fidelity Advisor Balanced Fund Class Z	Mutual fund	**	87,116

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EMPLOYER IDENTIFICATION NUMBER 45-0321538
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FORM 5500 ANNUAL REPORT - SCHEDULE H, LINE 4(I)
SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED
AS OF DECEMBER 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue	Description of Investment	Cost	Current Value
	JPMorgan Equity Income Fund R6	Mutual fund	**	\$ 598,356
	JPMorgan Small Cap Equity Fund Class R6	Mutual fund	**	1,041,703
	Main Str Cap Corp	Mutual fund	**	13,196
	MFS Growth Fund R6	Mutual fund	**	2,586,827
	MFS International Diversification R6	Mutual fund	**	511,246
	Primecap Odyssey Growth Fund	Mutual fund	**	432,458
	Principal Diversified Real Asset R6	Mutual fund	**	33,176
	Principal High Yield Corporate R6	Mutual fund	**	71,890
	T Rowe Price Growth Stock	Mutual fund	**	80,474
	T Rowe Price Mid-Cap Value	Mutual fund	**	27,419
	T. Rowe Price Science and Technology Fund	Mutual fund	**	275,313
	Templeton Global Bond Fund CL A	Mutual fund	**	34,164
	The Income Fund of America CL C	Mutual fund	**	21,946
	Vanguard 500 Index Adm	Mutual fund	**	721,639
	Vanguard Developed Markets Index Adm	Mutual fund	**	842,649
	Vanguard GNMA Adm	Mutual fund	**	63,378
	Vanguard Health Care Adm	Mutual fund	**	1,318,539
	Vanguard High Yield Corp Bond Fund	Mutual fund	**	25,603
	Vanguard Lifestrategy Conservative Fund	Mutual fund	**	28,923
	Vanguard Lifestrategy Growth Fund	Mutual fund	**	544,729
	Vanguard Lifestrategy Moderate Fund	Mutual fund	**	92,466
	Vanguard Mid-Cap Index Adm	Mutual fund	**	2,239,921
	Vanguard REIT Index Adm	Mutual fund	**	270,649
	Vanguard Small Cap Value Index Fund Admiral Shares	Mutual fund	**	727,702
	Vanguard Target Retirement 2015 Fund	Mutual fund	**	24,147
	Vanguard Target Retirement 2025 Fund	Mutual fund	**	287,580
	Vanguard Target Retirement 2030 Fund	Mutual fund	**	589,613
	Vanguard Target Retirement 2035 Fund	Mutual fund	**	91
	Vanguard Target Retirement 2040 Fund	Mutual fund	**	46,775
	Vanguard Target Retirement 2045 Fund	Mutual fund	**	1,204
	Vanguard Target Retirement 2050 Fund	Mutual fund	**	2,263
	Vanguard Target Retirement 2055 Fund	Mutual fund	**	37,421
	Vanguard Target Retirement 2060 Fund	Mutual fund	**	6,803
	Vanguard Target Retirement 2065 Fund	Mutual fund	**	760
	Vanguard Wellesley Income Fund Investor Shares	Mutual fund	**	63,627
	Western Asset Core Bond	Mutual fund	**	548,124
	Vanguard Retirement Savings Trust	Collective trust fund	**	354,578
				<u>\$ 18,829,495</u>

** Participant-directed investment