

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
For calendar plan year 2021 or fiscal plan year beginning <u>10/01/2021</u> and ending <u>12/31/2021</u>	
A	This return/report is for: ☐ a multiemployer plan ☒ a single-employer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ an amended return/report ☐ the final 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 ☐ special extension (enter description) ☐ automatic extension ☐ the DFVC program
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 <u>BOULDERCENTRE FOR ORTHOPEDICS, P.C. PROFIT SHARING PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>002</u>
1c	Effective date of plan <u>10/01/1971</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>BOULDERCENTRE FOR ORTHOPEDICS, P.C.</u> <u>4740 PEARL PARKWAY, SUITE 200</u> <u>BOULDER, CO 80301</u>
2b	Employer Identification Number (EIN) <u>84-0614901</u>
2c	Plan Sponsor's telephone number <u>303-449-2730</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.	11/10/2022	CATHY HIGGINS
	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 FUTUREPLAN FIDUCIARY SERVICES PO BOX 55757 BOSTON, MA 02205		3b Administrator's EIN 82-3719843
		3c Administrator's telephone number 855-711-5283
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		5 124
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) 104
a(2) Total number of active participants at the end of the plan year		6a(2) 109
b Retired or separated participants receiving benefits.....		6b 0
c Other retired or separated participants entitled to future benefits		6c 18
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 127
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 127
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 124
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 0
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 2J 2K 2F 2G 2R 3D 2T		
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>1</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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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 10/01/2021 and ending 12/31/2021		
A Name of plan BOULDERCENTRE FOR ORTHOPEDICS, P.C. PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BOULDERCENTRE FOR ORTHOPEDICS, P.C.	D Employer Identification Number (EIN) 84-0614901	

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

(a) Name of insurance carrier
GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	501128-01	124	10/01/2021	12/31/2021

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
156	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
JORDAN CURRY
MORGAN STANLEY SMITH BARNEY
1550 MARKET STREET STE 600
DENVER, CO 80202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
156	0	COMMISSIONS	3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT		
b	Balance at the end of the previous year	7b	279200
c	Additions: (1) Contributions deposited during the year	7c(1)	8071
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	637
	(4) Transferred from separate account.....	7c(4)	864
	(5) Other (specify below)	7c(5)	0
	(6) Total additions	7c(6)	9572
d	Total of balance and additions (add lines 7b and 7c(6))	7d	288772
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0
	(2) Administration charge made by carrier.....	7e(2)	232
	(3) Transferred to separate account.....	7e(3)	1185
	(4) Other (specify below)	7e(4)	0
	(5) Total deductions	7e(5)	1417
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	287355

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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 10/01/2021 and ending 12/31/2021		
A Name of plan BOULDERCENTRE FOR ORTHOPEDICS, P.C. PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BOULDERCENTRE FOR ORTHOPEDICS, P.C.	D Employer Identification Number (EIN) 84-0614901	

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)

EMPOWER ANNUITY INSURANCE CO

8515 EAST ORCHARD RD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	9251	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MORGAN STANLEY

1 NEW YORK PLZ 12TH FLOOR
ANNUITY AND INSURANCE OPERATIONS
NEW YORK, NY 10004

(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?
55	ADVISER	0	Yes ☒ No ☐	Yes ☐ No ☒	3281	Yes ☐ No ☒

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

EMPOWER ADVISORY GROUP

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	INVESTMENT MGMT	1536	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)

ASCENSUS HOLDINGS

101 W BROADWAY SUITE 1420
SAN DIEGO, CA 92101

(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?
13	CONTRACT ADMIN	1195	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TD AMERITRADE

200 SOUTH 108TH AVENUE
OMAHA, NE 68154

(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?
33	BROKERAGE SRVCS	25	Yes ☒ No ☐	Yes ☐ No ☒	0	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
MORGAN STANLEY INSURANCE SERVICES	55	3281

(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.
EMPOWER ANNUITY INSURANCE CO 8515 E ORCHARD RD GREENWOOD VILLAGE, CO 80115	OTHER COMMISSIONS

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

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

a Name:	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:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 10/01/2021 and ending 12/31/2021

A Name of plan <u>BOULDERCENTRE FOR ORTHOPEDICS, P.C. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BOULDERCENTRE FOR ORTHOPEDICS, P.C.</u>	D Employer Identification Number (EIN) <u>84-0614901</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM RTRMT ADVANTAGE TRUST 2050</u>		
b Name of sponsor of entity listed in (a): <u>PUTNAM INVESTMENTS</u>		
c EIN-PN <u>26-0787670-258</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>572031</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM RTRMT ADVANTAGE TRUST 2035</u>		
b Name of sponsor of entity listed in (a): <u>PUTNAM INVESTMENTS</u>		
c EIN-PN <u>26-0787945-261</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>737543</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM RTRMT ADVANTAGE TRUST 2060</u>		
b Name of sponsor of entity listed in (a): <u>PUTNAM INVESTMENTS</u>		
c EIN-PN <u>27-3616920-273</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>62295</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM RTRMT ADVANTAGE TRUST 2040</u>		
b Name of sponsor of entity listed in (a): <u>PUTNAM INVESTMENTS</u>		
c EIN-PN <u>26-1384398-260</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>507402</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM RTRMT ADVANTAGE TRUST 2030</u>		
b Name of sponsor of entity listed in (a): <u>PUTNAM INVESTMENTS</u>		
c EIN-PN <u>26-0788040-262</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>405691</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM RTRMT ADVANTAGE TRUST 2055</u>		
b Name of sponsor of entity listed in (a): <u>PUTNAM INVESTMENTS</u>		
c EIN-PN <u>27-3616920-275</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>188636</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM RTRMT ADVANTAGE TRUST 2045</u>		
b Name of sponsor of entity listed in (a): <u>PUTNAM INVESTMENTS</u>		
c EIN-PN <u>26-1208510-259</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1142236</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM RTMNT ADVANTAGE TRUST 2025

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

c EIN-PN 26-1384344-263	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76054
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a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM RTMNT ADVANTAGE TRUST M

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

c EIN-PN 26-0788428-268	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 232363
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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)
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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)
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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)
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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)
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

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 10/01/2021 and ending 12/31/2021		
A Name of plan BOULDERCENTRE FOR ORTHOPEDICS, P.C. PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 BOULDERCENTRE FOR ORTHOPEDICS, P.C.	D Employer Identification Number (EIN) 84-0614901	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	30449	12355
(9) Value of interest in common/collective trusts	1c(9)	4387339	3924251
(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)	11951724	9954304
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	279200	287355
(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	16648712 14178265
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	16648712 14178265

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)	66451
	(B) Participants	2a(1)(B)	157410
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	223861
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	637
	(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)	260
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	897
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	140765
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	140765
(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)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		198923
(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)		377001
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		941447
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3391344	
(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)		3391344
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	20550	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		20550
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3411894
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-2470447
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: EIDE BAILLY LLP

(2) EIN: 45-0250958

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		63978

	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 10/01/2021 and ending 12/31/2021

A Name of plan BOULDERCENTRE FOR ORTHOPEDICS, P.C. PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 BOULDERCENTRE FOR ORTHOPEDICS, P.C.	D Employer Identification Number (EIN) 84-0614901

Part I	Distributions
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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): 84-0614901		
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
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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 _____



Financial Statements

December 31, 2021, September 30, 2021 and 2020

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

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Independent Auditor's Report

To the Plan Administrator, Management, and Trustees
BoulderCentre for Orthopedics P.C. Profit Sharing Plan
Boulder, Colorado

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

We have performed an audit of the financial statements of BoulderCentre for Orthopedics P.C. Profit Sharing 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 statements of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the period from October 1, 2021 through December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2021 and for the period from October 1, 2021 through December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion of the ERISA Section 103(a)(3)(C) Audit

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit:

- the amounts and disclosures in the accompanying 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 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 of the ERISA Section 103(a)(3)(C) Audit

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 section of our report. We are required to be independent of BoulderCentre for Orthopedics P.C. 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 of the ERISA Section 103(a)(3)(C) Audit

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 BoulderCentre for Orthopedics P.C. Profit Sharing Plan's ability to continue as a going concern for one year after the date that 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 ERISA Section 103(a)(3)(C) Audit

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 BoulderCentre for Orthopedics P.C. 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 BoulderCentre for Orthopedics P.C. 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 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 of the ERISA Section 103(a)(3)(C) Audit

Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i-schedule of assets held at end of year as of December 31, 2021, and schedule H, line 4a-schedule of delinquent participant contributions as of or for the period from October 1, 2021 through 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 DOL'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 DOL'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).

Report on the Financial Statements as of and for the Years Ended September 30, 2021 and 2020

We were engaged to audit the accompanying financial statements of the BoulderCentre for Orthopedics P.C. Profit Sharing Plan (the Plan), which comprise the statement of net assets available for benefits as of September 30, 2021 and 2020, the related statement of changes in net assets available for benefits for the year ended September 30, 2021, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements as of and for the Years Ended September 30, 2021 and 2020

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility for the Financial Statements as of and for the Years Ended September 30, 2021 and 2020

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we are not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion for the Financial Statements as of and for the Years Ended September 30, 2021 and 2020

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 summarized in Note 4, which was certified by Great-West Life & Annuity Insurance Company, the custodian, and Great-West Trust Company, LLC, the trustee, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of September 30, 2021 and 2020, and for the year ended September 30, 2021, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion for the Financial Statements as of and for the Years Ended September 30, 2021 and 2020

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements. Accordingly, we do not express an opinion on these financial statements.

Other Matter - Supplementary Information for the Financial Statements as of and for the Years Ended September 30, 2021 and 2020

The supplemental schedule H, line 4i – schedule of assets held at end of year, and schedule H, line 4a – schedule of delinquent participant contributions as of or for the year ended September 30, 2021, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations for the Financial Statements as of and for the Years Ended September 30, 2021 and 2020

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian and trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Denver, Colorado
November 8, 2022

BoulderCentre for Orthopedics P.C. Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2021, September 30, 2021 and 2020

	December 31, 2021	September 30, 2021	September 30, 2020
Assets			
Investments, at fair value	\$ 13,878,555	\$ 16,339,063	\$ 13,539,485
Investment, at contract value	287,355	279,200	224,798
Notes receivable from participants	12,355	30,449	49,080
Contributions receivable			
Employer	282,919	228,953	115,126
Participant	-	-	32,731
Net Assets Available for Benefits	<u>\$ 14,461,184</u>	<u>\$ 16,877,665</u>	<u>\$ 13,961,220</u>

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Statements of Changes in Net Assets Available for Benefits

Period from October 1, 2021 through December 31, 2021 and the Year Ended September 30, 2021

	December 31, 2021	September 30, 2021
Additions		
Investment income		
Interest and dividends	\$ 141,402	\$ 216,742
Net appreciation in fair value of investments	575,924	1,781,110
	717,326	1,997,852
Interest income on notes receivable from participants	260	1,889
Contributions		
Employer	120,417	478,879
Participant	157,410	662,353
Rollovers	-	17,893
	277,827	1,159,125
Total additions	995,413	3,158,866
Deductions		
Benefits paid to participants	3,391,344	152,379
Administrative expenses	20,550	90,042
Total deductions	3,411,894	242,421
Net (Decrease) Increase	(2,416,481)	2,916,445
Net Assets Available for Benefits		
Beginning of period	16,877,665	13,961,220
End of period	\$ 14,461,184	\$ 16,877,665

Note 1 - Description of Plan

The following brief description of the BoulderCentre for Orthopedics P.C. Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering qualified employees of BoulderCentre for Orthopedics, P.C., Boulder Community Musculoskeletal Surgery Center, LLC, and BoulderCentre MSO (the Company or Plan Sponsor). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Trustees determine the appropriateness of the Plan's investment offerings and monitor investment performance.

As also discussed in Note 9, effective November 15, 2021, the Plan's year was changed to begin on January 1 and end on December 31, except for the short Plan year which began on October 1, 2021 and ended on December 31, 2021.

Eligibility

Employees are eligible to participate in employee deferrals and employer safe harbor and discretionary matching contributions if they have completed one year of service and are 21 years of age. For Plan years beginning prior to January 1, 2020, for safe harbor contributions, eligible employees shall not include participants who are highly compensated. There will be no exclusions beginning on January 1, 2020. Employees are eligible to participate in employer profit sharing contributions if they have completed two years of service and are 21 years of age. A year of service for purposes of eligibility is a consecutive 12-month period during which the employee has 1,000 or more hours of service.

Entry Date

For the year ended September 30, 2020, eligible participants could enter the plan on the first day of October 2019, January 2020, April 2020 and July 2020. For the period October 1, 2020 through December 31, 2021, employees could enter the Plan on the first day of October or April coinciding with or following the date they satisfy the Plan's eligibility requirements. Beginning January 1, 2021, employees may enter the Plan on the first day of January or July coinciding with or following the date they satisfy the Plan's eligibility requirements.

Contributions

Each year, participants may defer up to 100% of their pretax annual compensation, as defined in the Plan, subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan allows participants to designate contributions as Roth contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollover). The Company contributes 3% of each eligible participant's compensation as a safe harbor contribution. Additional matching and/or profit sharing contributions may be contributed at the discretion of the Company. Total profit sharing contributions for the period from October 1, 2021 through December 31, 2021 and the year ended September 30, 2021 were approximately \$34,000 and \$187,000, respectively. Total safe harbor contributions were approximately \$86,000 and \$292,000 for the period from October 1, 2021 through December 31, 2021 and the year ended September 30, 2021, respectively. No additional discretionary matching contributions were made for the period from October 1, 2021 through December 31, 2021 and the year ended September 30, 2021.

Participant Accounts

Each participant's account is credited with the participant's contributions and the Company's safe harbor, profit sharing, and matching contributions, as well as an allocation of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on the participants' compensation, account balances or specific participant contributions and transactions, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment to the Plan, a participant may direct deferrals and employer contributions in any of the funds offered by the Plan or to a segregated self-directed account as selected by the individual participants. Investments in a segregated account allows the participant to control all the investments in their account, and they are not limited to the default choices offered by the Plan. Participants may change their investment options daily.

Vesting

Participants are immediately vested in their contributions and the Company's safe harbor, discretionary matching, and profit sharing contributions, plus actual earnings thereon.

Forfeitures

At December 31, 2021, September 30, 2021 and 2020, forfeited non-vested accounts totaled \$1,535, \$1,531 and \$1,467, respectively. These accounts can be used to reduce future employer contributions or pay plan expenses. During the period from October 1, 2021 through December 31, 2021 and the year ended September 30, 2021, no forfeited non-vested accounts were utilized.

Notes Receivable from Participants

Participants may borrow from their fund accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The notes are secured by the balance in the participant's account. The note interest rate is set at Prime plus 1%. Principal and interest is paid ratably through payroll deductions over a period not to exceed five years. A participant may have no more than one outstanding note at any one time.

Payment of Benefits

Participants may elect to receive a lump-sum amount equal to the value of their vested interest upon retirement, termination of service, death or disability. A terminated participant with a balance of less than \$1,000 may be automatically paid out by the Plan upon termination. Any terminated participants with a balance between \$1,000 and \$5,000 can still be automatically paid out if their balance is rolled into a qualified Individual Retirement Account. Distributions may be made at the participant's election prior to termination upon attainment of age 59 ½ or hardship as defined in the Plan document.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants would remain 100% vested.

Note 2 - Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value except for the fully benefit-responsive investment contract, which is reported at contract 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. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan Sponsor determines the Plan's valuation policies utilizing information provided by the investment advisors, custodian, and trustee. See Note 3 for discussion of fair value measurements.

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

The classification of investment earnings reported in the statement of changes in net assets available for benefits may differ from the classification on Form 5500 due to different reporting requirements on Form 5500.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable are recorded as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2021, September 30, 2021 and September 30, 2020.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Expenses

The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Note 3 - Fair Value Measurements

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the FASB ASC 820 are described as follows:

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.

The following is a description of the valuation methodologies used for assets measured at fair value. There has been no change in the methodologies used at September 30, 2021 and 2020.

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.

Common collective funds – Valued at fair value based on the NAV of units held of the collective fund. The NAV, as provided by the trustee/custodian, is used as a practical expedient to estimate fair value. The NAV is based on the observable market prices of the underlying investments within the fund less 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.

Self-directed brokerage accounts – Consist of mutual funds, money market mutual funds, exchange traded funds (ETF), government bonds, annuity contracts, and investments in partnerships. Mutual and money market funds are 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 NAV and to transact at that price. The mutual funds held by the plan are deemed to be actively traded. ETFs are valued at the closing price reported by the fund and are open-ended management investment companies that are registered with the Securities and Exchange Commission. The shares are traded through- out the day at the market price. Government bonds are valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing values on yields currently available on comparable securities of issuers with similar credit ratings. Annuity contracts are fair valued using an income approach and discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer. Investments in partnerships are fair valued using an income approach and discounting the related cash flows using an appropriate capitalization rate based on the investment's risk, which ranged from 4.5% to 7.5%.

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.

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Notes to Financial Statements

December 31, 2021, September 30, 2021 and 2020

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021, September 30, 2021 and September 30, 2020:

December 31, 2021				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,113,985	\$ -	\$ -	\$ 2,113,985
Self-directed brokerage accounts	6,395,039	278,590	1,166,690	7,840,319
Total investments in the fair value hierarchy	<u>\$ 8,509,024</u>	<u>\$ 278,590</u>	<u>\$ 1,166,690</u>	\$ 9,954,304
Investments at NAV (a)				<u>3,924,251</u>
Total investments at fair value				<u>\$ 13,878,555</u>
September 30, 2021				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,933,055	\$ -	\$ -	\$ 1,933,055
Self-directed brokerage accounts	8,279,280	1,029,153	710,236	10,018,669
Total investments in the fair value hierarchy	<u>\$ 10,212,335</u>	<u>\$ 1,029,153</u>	<u>\$ 710,236</u>	\$ 11,951,724
Investments at NAV (a)				<u>4,387,339</u>
Total investments at fair value				<u>\$ 16,339,063</u>
September 30, 2020				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,342,939	\$ -	\$ -	\$ 1,342,939
Self-directed brokerage accounts	7,157,295	1,032,732	656,688	8,846,715
Total investments in the fair value hierarchy	<u>\$ 8,500,234</u>	<u>\$ 1,032,732</u>	<u>\$ 656,688</u>	\$ 10,189,654
Investments at NAV (a)				<u>3,349,831</u>
Total investments at fair value				<u>\$ 13,539,485</u>

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Notes to Financial Statements

December 31, 2021, September 30, 2021 and 2020

- (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 statements of net assets available for benefits.

The following table sets forth the disclosure for the fair value measurement of investments that are measured at NAV per share (or its equivalent) as a practical expedient as of December 31, 2021, September 30, 2021 and September 30, 2020:

	Fair Value December 31, 2021	Fair Value September 30, 2021	Fair Value September 30, 2020	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common Collective Funds						
Putnam Retirement Advantage Trst 2020 I	\$ -	\$ -	\$ 31,800	\$ -	Daily	Daily
Putnam Retirement Advantage Trst 2025 I	\$ 76,054	\$ 71,986	\$ 51,822	\$ -	Daily	Daily
Putnam Retirement Advantage Trst 2030 I	\$ 405,691	\$ 1,140,575	\$ 887,874	\$ -	Daily	Daily
Putnam Retirement Advantage Trst 2035 I	\$ 737,543	\$ 686,056	\$ 555,944	\$ -	Daily	Daily
Putnam Retirement Advantage Trst 2040 I	\$ 507,402	\$ 470,421	\$ 367,017	\$ -	Daily	Daily
Putnam Retirement Advantage Trst 2045 I	\$ 1,142,236	\$ 1,052,807	\$ 841,479	\$ -	Daily	Daily
Putnam Retirement Advantage Trst 2050 I	\$ 572,031	\$ 523,157	\$ 352,234	\$ -	Daily	Daily
Putnam Retirement Advantage Trst 2055 I	\$ 188,636	\$ 166,145	\$ 97,428	\$ -	Daily	Daily
Putnam Retirement Advantage Trst 2060 I	\$ 62,295	\$ 55,547	\$ 28,657	\$ -	Daily	Daily
Putnam Retirement Advantage Maturity I	\$ 232,363	\$ 220,645	\$ 135,576	\$ -	Daily	Daily

The Putnam Retirement Advantage Trusts seek to maximize returns while maintaining a level of risk appropriate for a person planning to retire on or about the calendar year designated in each trust's name. The Retirement Advantage Maturity Trust seeks to maximize returns while maintaining a level of risk appropriate for a person in retirement.

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Notes to Financial Statements

December 31, 2021, September 30, 2021 and 2020

Changes in Fair Value of Level 3 Assets

The table below sets forth a summary of certain changes in the fair value of the Plan's Level 3 assets for the period from October 1, 2021 through December 31, 2021 and the year ended September 30, 2021:

	December 31, 2021 Partnerships	September 30, 2021 Partnerships
Transfers in	\$ -	\$ -
Transfers out	-	-
Purchases	400,000	100,000
Issuances	-	-

Note 4 - Certified Information

Other than some of the self-directed brokerage accounts, all other investment information for the Plan disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2021 and September 30, 2021 and 2020, and net appreciation in fair value of investments, interest, and dividends for the period from October 1, 2021 through December 31, 2021 and year ended September 30, 2021, was obtained or derived from information provided to the Plan Administrator and certified as complete and accurate by Great-West Life & Annuity Insurance Company, the custodian, and Great-West Trust Company, LLC, the trustee, of the Plan. Self-directed brokerage accounts of \$7,561,931, \$9,753,587 and \$8,665,493 and notes receivable from participants of \$11,572, \$11,572 and \$22,589 as of December 31, 2021, September 30, 2021 and 2020, respectively, and investment income of \$344,488 and \$719,226 for the period from October 1, 2021 through December 31, 2021 and the year ended September 30, 2021, respectively, were not certified by the custodian and trustee.

Note 5 - Tax Status

The Plan uses a pre-approved Plan Document sponsored by FuturePlan by Ascensus (formerly known as Goldleaf Partners) which received an advisory letter from the Internal Revenue Service (IRS), dated June 30, 2020, stating that the pre-approved document satisfies the applicable provisions of the Internal Revenue Code. During the Plan year, the Plan had certain operational and administrative issues occur. In order to prevent the Plan from incurring a qualification defect, the Plan's sponsor will take the necessary corrective action in accordance with the acceptable correction methods of the Employee Plans Compliance Resolution System. The Plan Sponsor is in the process of taking necessary corrective steps. The Plan Sponsor believes the Plan has maintained its tax-exempt status. Therefore, no provision for income taxes has 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 (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6 - Contract with Insurance Company

The Plan entered into a traditional fully benefit-responsive guaranteed investment contract (GIC) with Great-West Life & Annuity Insurance Company (Great-West). Great-West maintains the contributions in a general account, which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The GIC issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting interest rate is based on a formula agreed upon with the issuer, and the average yield earned for the benefit responsive fund for December 31, 2021, September 30, 2021 and 2020 was 0.80%, 0.90%, and 1.00%, respectively. The GIC does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Because the GIC is fully benefit-responsive, contract value is the relevant measure for the GIC, as this is the amount received by participants if they were to initiate permitted transactions under the terms on the Plan. Contract value as reported to the Plan by Great-West represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value. The contract value of the investment contracts at December 31, 2021, September 30, 2021 and 2020 was \$287,335, \$279,200 and \$224,798, respectively. The Plan's ability to receive amounts due is dependent on the issuer's ability to meet financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) closing or disruption of financial markets or exchanges, (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Such events include (1) a breach of material obligation under the contract, (2) a material misrepresentation, or (3) a material amendment to the agreement without the consent of the issuer, or (4) a material amendment to the agreement without the consent of the issuer.

Note 7 - Related Party and Party-in-Interest Transactions

Plan investments include a fixed annuity contract managed by Great-West Life & Annuity Insurance Company, the custodian as defined by the Plan. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under ERISA.

Note 8 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or global 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 statement of net assets available for benefits.

Note 9 - Plan Amendments

Effective May 18, 2021 and November 15, 2021, the Plan was amended to allow two participants to enter the plan on special participation dates of May 18, 2021 and November 15, 2021, respectively.

Effective November 15, 2021, the Plan's year was changed to begin on January 1 and end on December 31, except for the short Plan year which began on October 1, 2021 and ended on December 31, 2021.

Effective October 1, 2020, the Company adopted the provisions of the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 to allow coronavirus related withdrawal distributions, waive required minimum distributions for one year, and increase loan limits to the lesser of \$100,000 or 100% of the vested balance of participants account, and suspension of loan payments through December 31, 2020.

As required by the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act), the Plan implemented the following provisions effective October 1, 2020: increase the age requirement for required minimum distributions from age 70 ½ to age 72, for participants born after June 20, 1949; change in the distribution rules for benefits payable upon the death of a participant to generally require distributions within 10 years after the participant's death unless the beneficiary is the participant's spouse or an "eligible designated beneficiary".

As required under the Bipartisan Budget Act of 2018, as of October 1, 2020, the Plan eliminated the suspension of employee elective deferrals for participants who obtain hardship distributions. In addition, the Plan now requires participants to represent they have insufficient cash or liquid assets available to satisfy their financial needs as a condition for obtaining a hardship distribution.

Note 10 - Delinquent Participant Contributions

It was noted during the year ended September 30, 2021 that there were delays by the Company in submitting employee contributions to the custodian in the aggregate amount of \$34,543. The Company has or will make contributions to the affected participants' accounts to compensate those participants for potential lost income due to the delays during 2021.

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Notes to Financial Statements

December 31, 2021, September 30, 2021 and 2020

Note 11 - Reconciliation of Financial Statements to Forms 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2021, September 30, 2021 and 2020, to Forms 5500:

	December 31, 2021	September 30, 2021	September 30, 2020
Net assets available for benefits per the financial statements	\$ 14,461,184	\$ 16,877,665	\$ 13,961,220
Participant contributions receivable	-	-	(32,731)
Employer contributions receivable	(282,919)	(228,953)	(115,126)
Net assets per the Form 5500	<u>\$ 14,178,265</u>	<u>\$ 16,648,712</u>	<u>\$ 13,813,363</u>

The following is a reconciliation of contributions per the financial statements for the period from October 1, 2021 through December 31, 2021 and the year ended September 30, 2021, to Form 5500:

	December 31, 2021	September 30, 2021
Total participant contributions per the financial statements	\$ 157,410	\$ 662,353
Add participant contributions receivable - September 30, 2020	-	32,731
Total participant contributions per the Form 5500	<u>\$ 157,410</u>	<u>\$ 695,084</u>
Total employer contributions per the financial statements	\$ 120,417	\$ 478,879
Deduct additional employer contributions receivable - December 31, 2021	(53,966)	
Deduct employer contributions receivable - September 30, 2021	-	(228,953)
Add employer contributions receivable - September 30, 2020	-	115,126
Total employer contributions per the Form 5500	<u>\$ 66,451</u>	<u>\$ 365,052</u>

Note 12 - Subsequent Events

The Plan Sponsor has evaluated subsequent events through November 8, 2022, the date which the financial statements were available to be issued.



Supplementary Information

December 31, 2021 and September 30, 2021

**BoulderCentre for Orthopedics P.C.
Profit Sharing Plan**

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2021

EIN: 84-0614901

Plan: 002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Self-Directed Brokerage Accounts	Brokerage Accounts	N/A	\$ 7,840,319
	Putnam Retirement Advantage Trst 2045 I	Common Collective Fund	N/A	1,142,236
	Putnam Retirement Advantage Trst 2035 I	Common Collective Fund	N/A	737,543
	Putnam Retirement Advantage Trst 2050 I	Common Collective Fund	N/A	572,031
	Vanguard Value Index Adm	Mutual Fund	N/A	514,343
	Putnam Retirement Advantage Trst 2040 I	Common Collective Fund	N/A	507,402
	Putnam Retirement Advantage Trst 2030 I	Common Collective Fund	N/A	405,691
*	Key Guaranteed Portfolio Fund	Group Annuity Contract	N/A	287,355
	TIAA-CREF Large-Cap Gr Idx Instl	Mutual Fund	N/A	271,162
	Putnam Retirement Advantage Maturity I	Common Collective Fund	N/A	232,363
	Ishares Msci Eafe International Index K	Mutual Fund	N/A	227,231
	Vanguard Total Bond Market Index Admiral	Mutual Fund	N/A	195,030
	Putnam Retirement Advantage Trst 2055 I	Common Collective Fund	N/A	188,636
	Vanguard Mid-Cap Index Fund Admiral	Mutual Fund	N/A	150,063
	Vanguard Interm-Term Investment-Grade Ad	Mutual Fund	N/A	139,240
	Vanguard Emerging Mkts Stock Idx Adm	Mutual Fund	N/A	100,993
	Vanguard Mid Cap Value Index Admiral	Mutual Fund	N/A	94,186
	Vanguard Mid Cap Growth Index Admiral	Mutual Fund	N/A	93,947
	Vanguard Short-Term Bond Index Adm	Mutual Fund	N/A	83,714
	Tiaa-Cref Small-Cap Blend Idx Inst	Mutual Fund	N/A	78,654
	Putnam Retirement Advantage Trst 2025 I	Common Collective Fund	N/A	76,054
	Vanguard Inter-Term Treasury Ind Admiral	Mutual Fund	N/A	64,445
	Putnam Retirement Advantage Trst 2060 I	Common Collective Fund	N/A	62,295
	Vanguard Small Cap Growth Index Admiral	Mutual Fund	N/A	55,821
	Vanguard Small Cap Value Index Admiral	Mutual Fund	N/A	45,156
*	Notes receivable from participants	Maturing through 2023 at interest rates of 6.25%	\$ -	12,355
				<u>\$ 14,178,265</u>
*	A party-in-interest as defined by ERISA.			
N/A	Not applicable for a participant-directed plan.			

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

September 30, 2021

EIN: 84-0614901

Plan: 002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Self-Directed Brokerage Accounts	Brokerage Accounts	N/A	\$ 10,018,669
	Putnam Retirement Advantage Trst 2030 I	Common Collective Fund	N/A	1,140,575
	Putnam Retirement Advantage Trst 2045 I	Common Collective Fund	N/A	1,052,807
	Putnam Retirement Advantage Trst 2035 I	Common Collective Fund	N/A	686,056
	Putnam Retirement Advantage Trst 2050 I	Common Collective Fund	N/A	523,157
	Putnam Retirement Advantage Trst 2040 I	Common Collective Fund	N/A	470,421
	Vanguard Value Index Adm	Mutual Fund	N/A	461,828
*	Key Guaranteed Portfolio Fund	Group Annuity Contract	N/A	279,200
	TIAA-CREF Large-Cap Gr Idx Instl	Mutual Fund	N/A	234,141
	Putnam Retirement Advantage Maturity I	Common Collective Fund	N/A	220,645
	Ishares Msci Eafe International Index K	Mutual Fund	N/A	212,084
	Vanguard Inter-Term Investment-Grade Ad	Mutual Fund	N/A	166,536
	Putnam Retirement Advantage Trst 2055 I	Common Collective Fund	N/A	166,145
	Vanguard Total Bond Market Index Admiral	Mutual Fund	N/A	160,509
	Vanguard Mid-Cap Index Fund Admiral	Mutual Fund	N/A	110,400
	Vanguard Emerging Mkts Stock Idx Adm	Mutual Fund	N/A	98,749
	Vanguard Mid Cap Value Index Admiral	Mutual Fund	N/A	93,522
	Vanguard Mid Cap Growth Index Admiral	Mutual Fund	N/A	92,919
	Vanguard Short-Term Bond Index Adm	Mutual Fund	N/A	76,824
	Tiaa-Cref Small-Cap Blend Idx Inst	Mutual Fund	N/A	74,752
	Putnam Retirement Advantage Trst 2025 I	Common Collective Fund	N/A	71,986
	Vanguard Inter-Term Treasury Ind Admiral	Mutual Fund	N/A	64,180
	Putnam Retirement Advantage Trst 2060 I	Common Collective Fund	N/A	55,547
	Vanguard Small Cap Growth Index Admiral	Mutual Fund	N/A	49,779
	Vanguard Small Cap Value Index Admiral	Mutual Fund	N/A	36,832
*	Notes receivable from participants	Maturing through 2023 at interest rates of 6.25%	\$ -	30,449
				<u>\$ 16,648,712</u>

* A party-in-interest as defined by ERISA.

N/A Not applicable for a participant-directed plan.

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Period From October 1, 2021 through December 31, 2021 and the Year Ended September 30, 2021

EIN: 84-0614901

Plan: 002

Total that Constitute Nonexempt Prohibited Transactions					
Participant Contributions	Late Participant Loan Repayments are Included (Yes/No)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Transferred late to the Plan					
FY2021	Y	\$ 34,543 *	\$ -	\$ -	\$ -
FY2020	Y	\$ 29,435 **	\$ -	\$ -	\$ -

* Amount represents late contributions during the 2021 Plan year. All contributions were remitted in 2021. The Plan Sponsor is in the process of filing Form 5330 and correcting lost earnings.

** Amount represents late contributions during the 2020 Plan year. All contributions were remitted in 2020. The Plan Sponsor is in the process of filing Form 5330 and correcting lost earnings.

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Period From October 1, 2021 through December 31, 2021 and the Year Ended September 30, 2021

EIN: 84-0614901

Plan: 002

Total that Constitute Nonexempt Prohibited Transactions					
Participant Contributions	Late Participant Loan Repayments are Included (Yes/No)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Transferred late to the Plan					
FY2021	Y	\$ 34,543 *	\$ -	\$ -	\$ -
FY2020	Y	\$ 29,435 **	\$ -	\$ -	\$ -

* Amount represents late contributions during the 2021 Plan year. All contributions were remitted in 2021. The Plan Sponsor is in the process of filing Form 5330 and correcting lost earnings.

** Amount represents late contributions during the 2020 Plan year. All contributions were remitted in 2020. The Plan Sponsor is in the process of filing Form 5330 and correcting lost earnings.

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2021

EIN: 84-0614901

Plan: 002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Self-Directed Brokerage Accounts	Brokerage Accounts	N/A	\$ 7,840,319
	Putnam Retirement Advantage Trst 2045 I	Common Collective Fund	N/A	1,142,236
	Putnam Retirement Advantage Trst 2035 I	Common Collective Fund	N/A	737,543
	Putnam Retirement Advantage Trst 2050 I	Common Collective Fund	N/A	572,031
	Vanguard Value Index Adm	Mutual Fund	N/A	514,343
	Putnam Retirement Advantage Trst 2040 I	Common Collective Fund	N/A	507,402
	Putnam Retirement Advantage Trst 2030 I	Common Collective Fund	N/A	405,691
*	Key Guaranteed Portfolio Fund	Group Annuity Contract	N/A	287,355
	TIAA-CREF Large-Cap Gr Idx Instl	Mutual Fund	N/A	271,162
	Putnam Retirement Advantage Maturity I	Common Collective Fund	N/A	232,363
	Ishares Msci Eafe International Index K	Mutual Fund	N/A	227,231
	Vanguard Total Bond Market Index Admiral	Mutual Fund	N/A	195,030
	Putnam Retirement Advantage Trst 2055 I	Common Collective Fund	N/A	188,636
	Vanguard Mid-Cap Index Fund Admiral	Mutual Fund	N/A	150,063
	Vanguard Interm-Term Investment-Grade Ad	Mutual Fund	N/A	139,240
	Vanguard Emerging Mkts Stock Idx Adm	Mutual Fund	N/A	100,993
	Vanguard Mid Cap Value Index Admiral	Mutual Fund	N/A	94,186
	Vanguard Mid Cap Growth Index Admiral	Mutual Fund	N/A	93,947
	Vanguard Short-Term Bond Index Adm	Mutual Fund	N/A	83,714
	Tiaa-Cref Small-Cap Blend Idx Inst	Mutual Fund	N/A	78,654
	Putnam Retirement Advantage Trst 2025 I	Common Collective Fund	N/A	76,054
	Vanguard Inter-Term Treasury Ind Admiral	Mutual Fund	N/A	64,445
	Putnam Retirement Advantage Trst 2060 I	Common Collective Fund	N/A	62,295
	Vanguard Small Cap Growth Index Admiral	Mutual Fund	N/A	55,821
	Vanguard Small Cap Value Index Admiral	Mutual Fund	N/A	45,156
*	Notes receivable from participants	Maturing through 2023 at interest rates of 6.25%	\$ -	12,355
				<u>\$ 14,178,265</u>
*	A party-in-interest as defined by ERISA.			
N/A	Not applicable for a participant-directed plan.			

BoulderCentre for Orthopedics P.C. Profit Sharing Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

September 30, 2021

EIN: 84-0614901

Plan: 002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Self-Directed Brokerage Accounts	Brokerage Accounts	N/A	\$ 10,018,669
	Putnam Retirement Advantage Trst 2030 I	Common Collective Fund	N/A	1,140,575
	Putnam Retirement Advantage Trst 2045 I	Common Collective Fund	N/A	1,052,807
	Putnam Retirement Advantage Trst 2035 I	Common Collective Fund	N/A	686,056
	Putnam Retirement Advantage Trst 2050 I	Common Collective Fund	N/A	523,157
	Putnam Retirement Advantage Trst 2040 I	Common Collective Fund	N/A	470,421
	Vanguard Value Index Adm	Mutual Fund	N/A	461,828
*	Key Guaranteed Portfolio Fund	Group Annuity Contract	N/A	279,200
	TIAA-CREF Large-Cap Gr Idx Instl	Mutual Fund	N/A	234,141
	Putnam Retirement Advantage Maturity I	Common Collective Fund	N/A	220,645
	Ishares Msci Eafe International Index K	Mutual Fund	N/A	212,084
	Vanguard Inter-Term Investment-Grade Ad	Mutual Fund	N/A	166,536
	Putnam Retirement Advantage Trst 2055 I	Common Collective Fund	N/A	166,145
	Vanguard Total Bond Market Index Admiral	Mutual Fund	N/A	160,509
	Vanguard Mid-Cap Index Fund Admiral	Mutual Fund	N/A	110,400
	Vanguard Emerging Mkts Stock Idx Adm	Mutual Fund	N/A	98,749
	Vanguard Mid Cap Value Index Admiral	Mutual Fund	N/A	93,522
	Vanguard Mid Cap Growth Index Admiral	Mutual Fund	N/A	92,919
	Vanguard Short-Term Bond Index Adm	Mutual Fund	N/A	76,824
	Tiaa-Cref Small-Cap Blend Idx Inst	Mutual Fund	N/A	74,752
	Putnam Retirement Advantage Trst 2025 I	Common Collective Fund	N/A	71,986
	Vanguard Inter-Term Treasury Ind Admiral	Mutual Fund	N/A	64,180
	Putnam Retirement Advantage Trst 2060 I	Common Collective Fund	N/A	55,547
	Vanguard Small Cap Growth Index Admiral	Mutual Fund	N/A	49,779
	Vanguard Small Cap Value Index Admiral	Mutual Fund	N/A	36,832
*	Notes receivable from participants	Maturing through 2023 at interest rates of 6.25%	\$ -	30,449
				<u>\$ 16,648,712</u>

* A party-in-interest as defined by ERISA.

N/A Not applicable for a participant-directed plan.