

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2021</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is	<input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input checked="" type="checkbox"/> special extension (enter description) <u>HURRICANE IAN RELIEF - FL 2022-19</u>
D If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. <input type="checkbox"/>	

Part II Basic Plan Information —enter all requested information													
1a Name of plan <u>GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">1b Three-digit plan number (PN) ▶</td> <td style="width: 40%; padding: 5px; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2" style="padding: 5px;">1c Effective date of plan <u>01/01/2012</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/2012</u>									
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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>GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA</u> <u>114 NW 76TH DRIVE</u> <u>GAINESVILLE, FL 32607</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">2b Employer Identification Number (EIN) <u>59-3582647</u></td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">2c Sponsor's telephone number <u>352-332-4442</u></td> <td></td> </tr> <tr> <td style="padding: 5px;">2d Business code (see instructions) <u>621111</u></td> <td></td> </tr> </table>	2b Employer Identification Number (EIN) <u>59-3582647</u>		2c Sponsor's telephone number <u>352-332-4442</u>		2d Business code (see instructions) <u>621111</u>							
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2c Sponsor's telephone number <u>352-332-4442</u>													
2d Business code (see instructions) <u>621111</u>													
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">3b Administrator's EIN</td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">3c Administrator's telephone number</td> <td></td> </tr> </table>	3b Administrator's EIN		3c Administrator's telephone number									
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4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">4b EIN</td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">4d PN</td> <td></td> </tr> </table>	4b EIN		4d PN									
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5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">5a</td> <td style="width: 40%; text-align: center; padding: 5px;"><u>62</u></td> </tr> <tr> <td style="padding: 5px;">5b</td> <td style="text-align: center; padding: 5px;"><u>60</u></td> </tr> <tr> <td style="padding: 5px;">5c</td> <td></td> </tr> <tr> <td style="padding: 5px;">5d(1)</td> <td style="text-align: center; padding: 5px;"><u>0</u></td> </tr> <tr> <td style="padding: 5px;">5d(2)</td> <td style="text-align: center; padding: 5px;"><u>0</u></td> </tr> <tr> <td style="padding: 5px;">5e</td> <td style="text-align: center; padding: 5px;"><u>0</u></td> </tr> </table>	5a	<u>62</u>	5b	<u>60</u>	5c		5d(1)	<u>0</u>	5d(2)	<u>0</u>	5e	<u>0</u>
5a	<u>62</u>												
5b	<u>60</u>												
5c													
5d(1)	<u>0</u>												
5d(2)	<u>0</u>												
5e	<u>0</u>												

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	02/13/2023	ANTHONY AULISIO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 448115. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	3600391	4334886
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	3600391	4334886
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	372601	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	441001	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		813602
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	44381	
g Other expenses	8g	34726	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		79107
i Net income (loss) (subtract line 8h from line 8c)	8i		734495
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1C 1I 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		360000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 12 below..... ☒ Yes ☐ No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b **PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

- ☐ Yes.
- ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
- ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
- ☐ No. Other. Provide explanation _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? ☒ Yes ☐ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** 0

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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

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

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

A Name of plan <u>GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA</u>	D Employer Identification Number (EIN) <u>59-3582647</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500		

Part I	Basic Information																				
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2021</u>																				
2	Assets:																				
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">a Market value</td> <td style="width:10%; text-align: center;">2a</td> <td style="width:20%; text-align: right;"><u>3591876</u></td> </tr> <tr> <td>b Actuarial value</td> <td style="text-align: center;">2b</td> <td style="text-align: right;"><u>3591876</u></td> </tr> </table>	a Market value	2a	<u>3591876</u>	b Actuarial value	2b	<u>3591876</u>														
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3	Funding target/participant count breakdown																				
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d Total.....	<u>62</u>	<u>3916784</u>	<u>3916784</u>																		
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>																				
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">a Funding target disregarding prescribed at-risk assumptions</td> <td style="width:10%; text-align: center;">4a</td> <td style="width:20%;"></td> </tr> <tr> <td>b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....</td> <td style="text-align: center;">4b</td> <td></td> </tr> </table>	a Funding target disregarding prescribed at-risk assumptions	4a		b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b															
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6	Target normal cost.....																				
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Statement by Enrolled Actuary

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

SIGN HERE	<div style="text-align: right; margin-bottom: 10px;"><u>09/24/2022</u></div> <div style="text-align: right;">Signature of actuary</div> <div style="text-align: right; margin-top: 10px;"><u>R. A. CHILDRESS, EA</u></div> <div style="text-align: right;">Type or print name of actuary</div> <div style="text-align: right; margin-top: 10px;"><u>MARTIN MARTIN RANDALL & ASSOC., INC</u></div> <div style="text-align: right;">Firm name</div> <div style="text-align: right; margin-top: 10px;"><u>4 RIVER BEND PLACE, SUITE 125</u> <u>JACKSON, MS 39232</u></div> <div style="text-align: right;">Address of the firm</div>	<div style="text-align: right; margin-bottom: 10px;"><u>20-08838</u></div> <div style="text-align: right;">Date</div> <div style="text-align: right; margin-top: 10px;"><u>601-932-8500</u></div> <div style="text-align: right;">Most recent enrollment number</div> <div style="text-align: right; margin-top: 10px;"><u>20-08838</u></div> <div style="text-align: right;">Telephone number (including area code)</div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2021
v. 201209

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	296131
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	204330
9 Amount remaining (line 7 minus line 8)	0	91801
10 Interest on line 9 using prior year's actual return of <u>5.93</u> %	0	5444
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.24</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	97245

Part III Funding Percentages

14 Funding target attainment percentage	14	89.22 %
15 Adjusted funding target attainment percentage	15	89.22 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.04 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/09/2022	372601				
Totals ▶			18(b)	372601	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	340801

20 Quarterly contributions and liquidity shortfalls:

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
3.32 %2nd segment:
4.79 %3rd segment:
5.47 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions) ☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years..... **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29)..... **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c)..... **31a** 0**b** Excess assets, if applicable, but not greater than line 31a **31b** 0**32** Amortization installments:**a** Net shortfall amortization installment Outstanding Balance 422153 Installment 86255**b** Waiver amortization installment 0 0**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount..... **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 86255

Carryover balance Prefunding balance Total balance

35 Balances elected for use to offset funding requirement**36** Additional cash requirement (line 34 minus line 35) **36** 86255**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 340801**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 254546**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... **38b** 0**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

**GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA
DEFINED BENEFIT PLAN**

VALUATION AS OF 01/01/2021

Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name: GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN

Plan EIN: 59-3582647

Plan Number: 002

Age	Years of Credited Service																													
	< 1			1 - 4			5 - 9			10 - 14			15 - 19			20 - 24			25 - 29			30 - 34			35 - 39			40+		
	#	Average		#	Average		#	Average		#	Average		#	Average		#	Average		#	Average		#	Average		#	Average		#	Average	
		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal			
<25																														
25-29																														
30-34																														
35-39																														
40-44																														
45-49																														
50-54																														
55-59																														
60-64																														
65-69																														
70+																														

Age is attained age as of the valuation date.

indicates the number of active participants in an age and service category.

GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Plan Name: GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN
Plan EIN: 59-3582647
Plan Number: 002

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

IRC430 Funding Yield Curve Segmented Rates

First Segment: 3.32%

Second Segment: 4.79%

Third Segment: 5.47%

IRC404 Funding Yield Curve Segmented Rates

First Segment: 1.75%

Second Segment: 3.04%

Third Segment: 3.65%

PBGC Segmented Rates

First Segment: 0.51%

Second Segment: 2.26%

Third Segment: 3.01%

Pre-Retirement Valuation Assumptions

Retirement Valuation Assumptions

Mortality Table 2021 430 Optional Combined N2019-67

Cash Balance Assumptions: Accumulation Rates:

Current Year Rate: 5.00%

Projected Future Years Rate: 5.00%

IRC417(e)(3) Interest Assumption

1st Segment Rate: 0.51% Effective annual rate

2nd Segment Rate: 2.26% Effective annual rate

3rd Segment Rate: 3.01% Effective annual rate

IRC417(e)(3) Pre-retirement Mortality

Mortality Table NONE

IRC417(e)(3) Retirement Mortality

Mortality Table 2021 417 Applicable Mortality Table N2019-67

Retirement Benefit Optional Forms Assumption

100% of participants will elect a Lump Sum (single payment)

GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Plan Name: GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN
Plan EIN: 59-3582647
Plan Number: 002

Disability Benefit

Disability Benefit Liability not explicitly funded

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings	5% Effective annual rate
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Retirement Actuarial Equivalence Assumptions

Investment Earnings	5% Effective annual rate
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Mortality Table	1994 GAR PROJ 2002
-----------------	--------------------

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings	5% Effective annual rate
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Mortality Table	2021 417 Applicable Mortality Table N2019-67
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Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings	5.5% Effective annual rate
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SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 1/1/2021 and ending 12/31/2021

► **Round off amounts to nearest dollar.**
 ► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA	D Employer Identification Number (EIN) 59-3582647	

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1	Enter the valuation date:	1/1/2021	
2	Assets:		
	a Market value	2a	3591876
	b Actuarial value	2b	3591876
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target (3) Total Funding Target
	a For retired participants and beneficiaries receiving payment.....	0	0 0
	b For terminated vested participants.....	62	3916784 3916784
	c For active participants	0	0 0
	d Total.....	62	3916784 3916784
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	4.82 %
6	Target normal cost		
	a Present value of current plan year accruals.....	6a	0
	b Expected plan-related expenses	6b	0
	c Total (line 6a + line 6b)	6c	0

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

SIGN HERE	 Signature of actuary	9/24/2022 Date 2008838 Most recent enrollment number 601-932-8500 Telephone number (including area code)
R. A. CHILDRESS, EA Type or print name of actuary MARTIN MARTIN RANDALL & ASSOC., INC Firm name 4 RIVER BEND PLACE SUITE 125 JACKSON MS 39232 Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	296131
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	204330
9	Amount remaining (line 7 minus line 8)	0	91801
10	Interest on line 9 using prior year's actual return of <u>5.93</u> %.....	0	5444
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.24</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	97245

14	Funding target attainment percentage.....	14	89.22 %
15	Adjusted funding target attainment percentage	15	89.22 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	90.04 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

18 Contributions made to the plan for the plan year by employer(s) and employees:							
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
9/9/2022	372601	0					
			Totals ▶	18(b)	372601	18(c) 0	

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	340801

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Equity Shareholders of end of quarter of this past year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 3.32 %	2nd segment: 4.79 %	3rd segment: 5.47 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age.....				22 62
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	422153	86255	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval () and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	86255	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	86255	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	340801	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	254546	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years
b Eligible plan year(s) for which the election in line 41a was made	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011

GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN
Schedule SB, line 22 - Description of Weighted Average Retirement Age
Plan Name: GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN
Plan EIN: 59-3582647
Plan Number: 002

The weighted average retirement age of 62 is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% as of the participant's assumed retirement age.

GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN
Schedule SB, line 19 - Discounted Employer Contributions
Plan Name: GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN
Plan EIN: 59-3582647
Plan Number: 002

Date	Amount	Plan Year	Effective Rate of Interest	Discounted Amount	Penalty Rate of Interest	Additional Discounted Amount	Value As of Valuation Date
09/09/2022	372601.35	2021	4.82%	344145.00	9.82%	-3343.85	340801.15
Total for Minimum Required Contribution	372601.35			344145.00		-3343.85	340801.15

<p align="center">GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN</p> <p align="center">Schedule SB, Part V - Summary of Plan Provisions</p> <p align="center">Plan Name: GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN</p> <p align="center">Plan EIN: 59-3582647</p> <p align="center">Plan Number: 002</p>
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Plan Effective Date	January 1, 2012
Plan Anniversary Date	January 1, 2021
Participation Eligibility	Minimum age: 21 and Minimum months of service: 12 Minimum hours worked: 1,000
Plan Entry Date	01/01 or 07/01 coincident with or following the satisfaction of the requirements
Normal Retirement Date	62nd birthday
Normal Form of Benefit	Single Life Annuity (Qualified Joint and Survivor annuity is the required standard option)
Retirement Benefit Optional Forms	Lump Sum (single payment) Single Life Annuity with 5 years certain Single Life Annuity with 10 years certain 50% Monthly Joint and Survivor Annuity 100% Monthly Joint and Survivor Annuity
Normal Retirement Benefit	Maximum years of past service: 0 Past service is prior to the date of entry IRC415 maximum annual benefit: \$230,000 Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation
Compensation Definition	Actual compensation prior to NRD Annual salary up to \$290,000 considered
Pre-Retirement Death Benefit	Lump sum payable on death of participant
Benefit Amount	0 times the normal retirement benefit Maximum death benefit: \$0
Vested Retirement Benefit	Vesting Schedule: Cliff vesting (100% after 3 years) Computation Period: Years Beginning 1/1 Based on Hours Worked Records
Accrued Retirement Benefit	Units accrued to date
Disability Benefit	Lump sum payable upon disability Benefit Amount: 1 times the current monthly accrued retirement benefit

GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN

Schedule SB, Part V - Summary of Plan Provisions

Plan Name: GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN

Plan EIN: 59-3582647

Plan Number: 002

Cash Balance Criteria Set #1

Membership criteria:

Census Subgroup# 1

Theoretical cash balance contribution credit:

44.00% of compensation

Cash Balance Criteria Set #2

Membership criteria:

Census Subgroup# 2

Theoretical cash balance contribution credit:

36.00% of compensation

Cash Balance Criteria Set #3

Membership criteria:

Census Subgroup# 3

Theoretical cash balance contribution credit:

28.00% of compensation

Cash Balance Criteria Set #4

Membership criteria:

Census Subgroup# 4

Theoretical cash balance contribution credit:

15.00% of compensation

Cash Balance Criteria Set #5

Membership criteria:

Census Subgroup# 5

Theoretical cash balance contribution credit:

1.50% of compensation

GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN

Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name: GAINESVILLE DERMATOLOGY & SKIN SURGERY, PA DEFINED BENEFIT PLAN

Plan EIN: 59-3582647

Plan Number: 002

Type of Base	Present Value	Date Established	Years Remaining	Amount of Installment
Shortfall Base	408,450	01/01/2019	5	87,111
Shortfall Base	-138,185	01/01/2020	6	-25,215
Shortfall Base	151,888	01/01/2021	7	24,359
Total	422,153			86,255