

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan <u>MACON ORTHOPEDIC & HAND CENTER, PA 401(K) PROFIT SHARING PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>001</u>
1c	Effective date of plan <u>01/01/1989</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>MACON ORTHOPAEDIC & HAND CENTER, PA</u> <u>3708 NORTHSIDE DRIVE</u> <u>MACON, GA 31210</u>
2b	Employer Identification Number (EIN) <u>58-1334402</u>
2c	Plan Sponsor's telephone number <u>478-254-5310</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.	08/09/2023	BECKY FIRSTER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 459
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 342 6a(2) 316 6b 22 6c 109 6d 447 6e 1 6f 448 6g 448 6h 32
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2R 2T 3D 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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
--	--	--

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan MACON ORTHOPEDIC & HAND CENTER, PA 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MACON ORTHOPAEDIC & HAND CENTER, PA	D Employer Identification Number (EIN) 58-1334402

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.
--------	---	--

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)

(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
01-0233346	65838	114931	442	01/01/2021	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
0	24852

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
ASCENSUS HOLDINGS INC. 200 DRYDEN ROAD
DRESHER, PA 19025

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	12568	TPA COMPENSATION	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
FUTUREPLAN BY ASCENSUS - RSI PO BOX 734602
CHICAGO, IL 60673

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	12284	TPA FEES	5

(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	26572337

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.**6d**

Specify nature of costs ▶

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 ▶**b** Balance at the end of the previous year**7b****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits.....

7c(2)

(3) Interest credited during the year.....

7c(3)

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions

7c(6)**d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier.....

7e(2)

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions

7e(5)**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

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)	
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)	
(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)	
(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 01/01/2021 and ending 12/31/2021		
A Name of plan MACON ORTHOPEDIC & HAND CENTER, PA 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MACON ORTHOPAEDIC & HAND CENTER, PA	D Employer Identification Number (EIN) 58-1334402	

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ 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
JOHN HANCOCK LIFE INSURANCE COMPANY
01-0233346

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

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

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

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

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

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

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

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

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

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

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

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

SYNOVUS SECURITIES INC

58-1625031

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	ADVISOR	9606	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SUNTRUST BANK

58-0466330

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	ADVISOR	9241	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JOHN HANCOCK LIFE INS CO (U.S.A.)

01-0233346

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	6070	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

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

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

A Name of plan <u>MACON ORTHOPEDIC & HAND CENTER, PA 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MACON ORTHOPAEDIC & HAND CENTER, PA</u>	D Employer Identification Number (EIN) <u>58-1334402</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)	

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTI-INDEX 2060 PRESERV</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK LIFE INS CO</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>218585</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTI-INDEX 2055 PRESERV</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK LIFE INS CO</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1000992</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTI-INDEX 2050 PRESERV</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK LIFE INS CO</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>766252</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTI-INDEX 2045 PRESERV</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK LIFE INS CO</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1098658</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTI-INDEX 2040 PRESERV</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK LIFE INS CO</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1708574</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTI-INDEX 2035 PRESERV</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK LIFE INS CO</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1132429</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTI-INDEX 2030 PRESERV</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK LIFE INS CO</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2474188</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2025 PRESERV

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1390269
--------------------------------	------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2065 PRESERV

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9858
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX INCOME PRESERV

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 266599
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER AGGRESSIVE LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 212803
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER GROWTH LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4500073
--------------------------------	------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER BALANCED LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4516372
--------------------------------	------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER MODERATE LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 782416
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER CONSERV LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2246397
--------------------------------	------------------------	---

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21473
--------------------------------	------------------------	---

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105598
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [SELECT AA MODERATE](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 35348
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SELECT AA CONSERVATIVE](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 285515
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [INTL EQUITY INDEX FUND](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37728
--	--	---

a Name of MTIA, CCT, PSA, or 103-12 IE: [SMALL CAP INDEX FUND](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 161593
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD MID-CAP VALUE ETF](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 220574
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD SMALL CAP GROW INDEX](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 328722
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD SMALL CAP VALUE INDEX](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 216057
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [500 INDEX FUND](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 497767
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [CAPITAL WORLD GROWTH & INCOME](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 331321
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: [INVESCO GLOBAL FUND](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK LIFE INS CO](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 214285
--	--	--

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 237649
--------------------------------	------------------------	--

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14671
--------------------------------	------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD GROWTH INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 535852
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD MID-CAP GROWTH ETF

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 293133
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD VALUE INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 181625
--------------------------------	------------------------	--

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 337389
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL BOND MARKET FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INS CO

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 191572
--------------------------------	------------------------	--

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

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

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

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

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

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

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

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

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

Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan MACON ORTHOPEDIC & HAND CENTER, PA 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MACON ORTHOPAEDIC & HAND CENTER, PA	D Employer Identification Number (EIN) 58-1334402	

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	8089	15195
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	865733	901107
(2) Participant contributions.....	1b(2)	91679	118757
(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)	140647	103819
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	394306	362004
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	23291550	26572337
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	17118681	21476598

		(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	41910685	49549817

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	41910685	49549817
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1565076	
(B) Participants	2a(1)(B)	1316624	
(C) Others (including rollovers).....	2a(1)(C)	346373	
(2) Noncash contributions.....	2a(2)		3228073
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	20866	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		20866
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		294953
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	294953	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		294953
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		0
(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)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		0
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		2685062
(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)		3373204
c Other income.....	2c		-36360
d Total income. Add all income amounts in column (b) and enter total.....	2d		9565798
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1679989	
(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)		1679989
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		25378
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	104813	
(3) Investment advisory and management fees.....	2i(3)	116486	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		221299
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1926666
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		7639132
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: RUBIO CPA, PC

(2) EIN: 58-2032697

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	

	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.
---	--	---

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

A Name of plan MACON ORTHOPEDIC & HAND CENTER, PA 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MACON ORTHOPAEDIC & HAND CENTER, PA	D Employer Identification Number (EIN) 58-1334402

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 01-0233346		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

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

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
Financial Statements
For the Years Ended December 31, 2021 and 2020
With Supplemental Schedule
And Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Trustees and Plan Sponsor of the
Macon Orthopaedic & Hand Center, P.A.
401(K) Profit Sharing Plan:

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

We have performed audits of the accompanying financial statements of Macon Orthopaedic & Hand Center, P.A. 401(K) 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 2020, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Macon Orthopaedic & Hand Center, P.A. 401(K) Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2021 and 2020, and for the years then ended, stating that the certified investment information, as described in Note D to the financial statements, is complete and accurate.

Opinion

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

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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Macon Orthopaedic & Hand Center, P.A. 401(K) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Macon Orthopaedic & Hand Center, P.A. 401(K) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Macon Orthopaedic & Hand Center, P.A.401(K) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Macon Orthopaedic & Hand Center, P.A.401(K) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

Supplemental Schedules Required by ERISA

The supplemental Schedule H, line 4i, Schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment

information, including their form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

October 5, 2022
Atlanta, GA


Rubio CPA, PC

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020

ASSETS

INVESTMENTS	<u>2021</u>	<u>2020</u>
Participant directed investments offered through		
John Hancock Retirement Plan Services	\$ 26,572,337	\$ 23,291,550
Participant directed accounts at banks and brokerage firms	21,476,598	17,118,681
Participant directed accounts in partnerships	103,819	140,647
Cash equivalents	<u>15,195</u>	<u>8,089</u>
Total investments	<u>48,167,949</u>	<u>40,558,967</u>
 CONTRIBUTIONS RECEIVABLE		
Participants	118,757	91,679
Employer	901,107	865,733
Notes receivable from participants	<u>362,004</u>	<u>394,306</u>
Total receivables	<u>1,381,868</u>	<u>1,351,718</u>
 TOTAL ASSETS	 49,549,817	 41,910,685
 LIABILITIES	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES	 <u>-</u>	 <u>-</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 49,549,817</u>	 <u>\$ 41,910,685</u>

The accompanying notes are an integral part of these financial statements.

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments offered through John Hancock	\$ 2,685,062	\$ 2,874,242
Net appreciation in fair value of investments in participant managed bank and brokerage accounts	3,373,204	2,019,010
Dividends from participant managed bank and brokerage accounts	294,953	264,883
Net (depreciation) in fair value of investments in partnerships	<u>(36,360)</u>	<u>(10,029)</u>
	6,316,859	5,148,106
Less investment expenses	<u>(116,486)</u>	<u>(86,462)</u>
	6,200,373	5,061,644
Interest income on notes receivable from participants	<u>20,866</u>	<u>21,456</u>
Contributions:		
Employer	1,565,076	1,521,401
Participant	1,316,624	1,285,943
Rollovers	<u>346,373</u>	<u>234,346</u>
Total contributions	<u>3,228,073</u>	<u>3,041,690</u>
Total additions	9,449,312	8,124,790
DEDUCTIONS FROM ASSETS ATTRIBUTED TO:		
Distributions to participants	1,705,367	1,181,491
Rollovers	-	19,606
Administrative expenses	<u>104,813</u>	<u>107,663</u>
Total deductions	1,810,180	1,308,760
Net increase in net assets	7,639,132	6,816,030
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>41,910,685</u>	<u>35,094,655</u>
END OF YEAR	<u>\$ 49,549,817</u>	<u>\$ 41,910,685</u>

The accompanying notes are an integral part of these financial statements.

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE A - DESCRIPTION OF PLAN

The Macon Orthopaedic & Hand Center, P.A. 401(K) Profit Sharing Plan (the “Plan”) was established under an agreement effective as of January 1, 1989 and was amended and restated effective January 1, 2021. The Plan is a defined contribution plan which provides retirement benefits for substantially all employees of Macon Orthopaedic & Hand Center, P.A. (“Employer”).

The following provides general information regarding the more pertinent features of the Plan. Participants should refer to the Summary Plan Description and the Plan document for a more complete description of the Plan:

- a. The Plan provides for employer safe-harbor, nonelective contributions for the benefit of all eligible employees of the employer equal to 3% of eligible participant compensation. In addition, the Employer may make discretionary profit-sharing contributions that are allocated based on a participant’s compensation. Generally, plan participants must be employed on the last day of the year and have completed one year of service to be eligible for safe harbor and discretionary profit-sharing contributions. If termination during a year is due to death, disability or retirement the participant is eligible for a discretionary profit-sharing contribution for that year.
- b. Participants are 100% vested in their employee and employer safe harbor contributions. Plan assets prior to January 1, 2014 are also 100% vested. Participants vest in employer discretionary profit sharing contributions in accordance with the following schedule:

2 Year	20%
3 Year	40%
4 Year	60%
5 Year	80%
6 Year	100%

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. If termination during a year is due to death or total and permanent disability, the participant becomes fully vested.

- c. Forfeitures are allocated to participants remaining in the Plan as employer contributions.
- d. Eligibility is granted on January 1 or July 1 after one year of service.

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

- e. Participants are permitted to contribute up to 100% of their eligible compensation as pre-tax or Roth 401(k) deferrals. The maximum that a participant could contribute to the Plan during 2021 and 2020 was \$19,500. Participants aged 50 and over were eligible to make catch-up contributions during 2021 and 2020 of up to \$6,500. Participants may change the percentage they contribute on the first day of January or the first day of July.
- f. Employee and employer contributions of all non-physician employees and certain physician employees are allocated to participant-directed investments in pooled separate accounts selected by John Hancock Retirement Plan Services. Income, losses, and changes in market value of these investments are reflected in daily market valuations of the accounts. Rollover contributions from qualified plans and Individual Retirement Accounts may be accepted into the Plan at the discretion of the Plan's Administrator.
- g. Administrative expenses are generally paid by the employer but may be allocated to all participants based on account balances or an equal dollar amount to each participant.
- h. Participants may request loans from the Plan. The loans are secured by the balance in the participant's account and bear interest at rates prevailing at inception of the loan.
- i. Although the Employer intends for the Plan to be permanent, the Employer has the right to terminate the Plan subject to the provisions of the Employee Retirement Income Security Act of 1974. In the event of Plan termination, participants would become 100% vested in their employer profit sharing contributions.
- j. Distributions to participants are made in lump sum payments. Participants may receive in-service distributions after age 59½.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Investments - Investments are carried at fair values determined by reported values in active markets. Increases and decreases in fair value of investments are reflected in the financial statements as appreciation or depreciation of investments.

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

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Notes Receivable from Participants – Notes receivable from participants are collateralized by participants' accounts and are measured at their unpaid principal balances plus any accrued and unpaid interest. Principal and interest is paid ratably through monthly payroll deductions. As of December 31, 2021, and 2020, no allowance for doubtful accounts has been recorded. If a participant does not make loan repayments and the Plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Payment of Benefits – Benefits are recorded when paid.

Subsequent Events – Subsequent events were evaluated through October 5, 2022, which is the date the financial statements were issued. Management has determined that no subsequent event disclosures are required.

NOTE C - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statement of net assets available for plan benefits and the statement of changes in net assets available for plan benefits.

NOTE D - INFORMATION CERTIFIED BY CUSTODIAN

The Plan administrator has elected, as permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974, to have certain financial information in the accompanying financial statements certified by John Hancock Retirement Plan Services. The following information included in the Plan's financial statements was prepared by the custodian and furnished to the Plan administrator:

Statement of Assets Available for Benefits:

Participant directed investments offered through John Hancock Retirement Plan Services

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE D - INFORMATION CERTIFIED BY CUSTODIAN (CONTINUED)

Statements of Changes in Assets Available for Benefits:

Net appreciation in fair value of investments offered through John Hancock Retirement Plan Services

Supplemental Schedule of Assets Held for Investment Purposes:

Pooled separate accounts

The Plan administrator has obtained certification from John Hancock Retirement Plan Services that such information is complete and accurate.

NOTE E - FAIR VALUE MEASUREMENTS

The accounting guidance for determining the fair value of certain assets and liabilities establishes a three level hierarchy that prioritizes the types of assumptions used for measuring fair value. Level 1 inputs are quoted prices in active markets for identical assets or liabilities and are considered the most reliable evidence of fair value. Level 2 inputs are observable prices that are not quoted on active exchanges. Level 3 inputs are unobservable assumptions used for determining fair value and are considered the least reliable inputs for measuring fair value. The guidance defines fair value as 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. In determining fair value, the Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Plan determined the fair value of its mutual funds and other equity and securities investments based on quoted market prices for identical assets (Level 1). The Plan valued real estate partnerships, annuities, and other assets using other observable inputs (Level 2). The Plan had no items valued using Level 3 inputs.

Mutual funds are valued at the daily closing NAV price as reported by the fund. Mutual funds held by the Plan are open-end 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. These securities are classified as Level 1. Investments in mutual funds generally may be redeemed daily.

The Plan had \$26,572,337 and \$23,291,550 of investments in participation units held in pooled separate accounts through sub-accounts of an insurance company at December 31, 2021, and 2020, respectively. Investments in pooled separate accounts are valued on a per unit market value basis as determined by John Hancock, which reflects the fair value of the investments comprising the separate pooled funds.

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

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

	Fair Value Measurements at Reporting Date Using:		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
	<u>Fair Value</u>		
<u>December 31, 2021</u>			
Pooled separate account investments measured at net asset value	<u>\$ 26,572,337</u>	<u>\$ -</u>	<u>\$ -</u>
Individually managed bank and brokerage accounts:			
Cash equivalents	826,263	826,263	-
Exchange traded funds	6,504,188	6,504,188	-
Common stocks/equities	8,660,628	8,660,628	-
Mutual funds-equities	3,397,623	3,397,623	-
Mutual funds-fixed income	1,435,057	1,435,057	-
Unit investment trusts	160,156	160,156	-
Corporate bonds	41,751	41,751	-
Real estate partnerships	46,606	-	46,606
Annuities	450,932	-	450,932
Other assets	57,213	-	57,213
	<u>21,580,417</u>	<u>21,025,666</u>	<u>554,751</u>
Cash equivalents	<u>15,195</u>	<u>15,195</u>	<u>-</u>
Total investments at fair value	<u>\$ 48,167,949</u>	<u>\$ 21,023,098</u>	<u>\$ 572,514</u>

	Fair Value Measurements at Reporting Date Using:		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
	<u>Fair Value</u>		
<u>December 31, 2020</u>			
Pooled separate account investments measured at net asset value	<u>\$ 23,291,550</u>	<u>\$ -</u>	<u>\$ -</u>

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

Individually managed bank
and brokerage accounts:

Cash equivalents	1,182,436	1,182,436	-
Index funds	5,729,163	5,729,163	-
Common stocks/equities	6,337,177	6,337,177	-
Mutual funds-equities	2,163,688	2,163,688	-
Mutual funds-fixed income	1,075,718	1,075,718	-
Unit investment trusts	95,671	95,671	-
Corporate bonds	107,028	107,028	-
Real estate partnerships	83,355	-	83,355
Annuities	427,800	-	427,800
Other assets	<u>57,292</u>	<u>-</u>	<u>57,292</u>
	<u>17,259,328</u>	<u>16,690,881</u>	<u>568,447</u>
 Cash equivalents	 <u>8,089</u>	 <u>8,089</u>	 <u>-</u>
 Total investments at fair value	 <u>\$ 40,558,967</u>	 <u>\$ 16,698,970</u>	 <u>\$ 568,447</u>

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

NOTE F - FORFEITURES

At December 31, 2021 and 2020, forfeited nonvested accounts were approximately \$7,100 and \$5,500, respectively, and are included in cash equivalents in the statement of net asset available for benefits. The forfeited nonvested balances were used, or will be used, to reduce employer contributions.

NOTE G - RELATED PARTY TRANSACTIONS

John Hancock Retirement Plan Services is custodian for the Plan assets offered through John Hancock U.S.A. The Plan invests in pooled separate accounts managed by John Hancock. Transactions and these investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

MACON ORTHOPAEDIC & HAND CENTER, P.A.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE H - TAX STATUS

The Internal Revenue Service (“IRS”) has determined and informed the Plan sponsor by a letter dated September 30, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan’s tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2018.

SUPPLEMENTAL SCHEDULE
(See Independent Auditor's Report)

MACON ORTHOPAEDIC & HAND CENTER, P.A. 401(K) PROFIT SHARING PLAN

EIN# 58-1334402 PLAN NUMBER 001

Part I, SCHEDULE H - ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF PLAN YEAR
DECEMBER 31, 2021

(a) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(e) Current Value
Cash Equivalents:		
* John Hancock money market fund	Cash Equivalent	\$ 15,195
Total cash equivalent		15,195
* Pooled separate accounts offered by John Hancock:		
Retirement Inc	Units-Pooled separate accounts	\$ 266,599
Retirement Choices at 2025 Portfolio	Units-Pooled separate accounts	1,390,269
Retirement Choices at 2030 Portfolio	Units-Pooled separate accounts	2,474,188
Retirement Choices at 2035 Portfolio	Units-Pooled separate accounts	1,132,429
Retirement Choices at 2040 Portfolio	Units-Pooled separate accounts	1,708,574
Retirement Choices at 2045 Portfolio	Units-Pooled separate accounts	1,098,658
Retirement Choices at 2050 Portfolio	Units-Pooled separate accounts	766,252
Retirement Choices at 2055 Portfolio	Units-Pooled separate accounts	1,000,992
Retirement Choices at 2060 Portfolio	Units-Pooled separate accounts	218,585
Retirement Choices at 2065 Portfolio	Units-Pooled separate accounts	9,858
Lifestyle Conservative	Units-Pooled separate accounts	2,246,397
Lifestyle Moderate	Units-Pooled separate accounts	782,416
Lifestyle Balanced	Units-Pooled separate accounts	4,516,372
Lifestyle Growth	Units-Pooled separate accounts	4,500,073
Lifestyle Aggressive	Units-Pooled separate accounts	212,803
Select Asset Allocation Conservative	Units-Pooled separate accounts	285,515
Select Asset Allocation Moderate	Units-Pooled separate accounts	35,348
Select Asset Allocation Balanced	Units-Pooled separate accounts	105,598
Select Asset Allocation Growth	Units-Pooled separate accounts	21,473
Money Market Fund	Units-Pooled separate accounts	337,389
Total Bond Market Fund	Units-Pooled separate accounts	191,572
Vanguard Value Index Fund	Units-Pooled separate accounts	181,625
Vanguard Growth Index Fund	Units-Pooled separate accounts	535,852
Oppenheimer Global	Units-Pooled separate accounts	214,285
Franklin Founding Funds Allocation	Units-Pooled separate accounts	14,671
American Funds Capital World Growth & Inc	Units-Pooled separate accounts	331,321
Vanguard 500 Index Fund	Units-Pooled separate accounts	497,767
Vanguard Small Cap Value Index	Units-Pooled separate accounts	216,057
Vanguard Small Cap Growth Index	Units-Pooled separate accounts	328,722
Vanguard Mid-Cap Value ETF	Units-Pooled separate accounts	220,574
Vanguard Mid-Cap Growth ETF	Units-Pooled separate accounts	293,133
Vanguard Small Cap Index Fund	Units-Pooled separate accounts	161,593
Vanguard Mid Cap Index Fund	Units-Pooled separate accounts	237,649
T. Rowe Price International Equity Index	Units-Pooled separate accounts	37,728
Total pooled separate accounts offered by John Hancock		26,572,337

Individually managed bank and brokerage accounts:	
Cash equivalents	826,263
Index funds	6,504,188
Common stocks/equities	8,660,628
Mutual funds-equities	3,397,623
Mutual funds-fixed income	1,435,057
Unit investment trusts	160,156
Bonds	41,751
Real Estate Partnerships	46,606
Annuities	450,932
Other assets	<u>57,213</u>
Total individually managed bank and brokerage accounts	<u>21,580,417</u>

TOTAL INVESTMENTS	<u>\$ 48,167,949</u>
-------------------	----------------------

Participant loans with interest rates from 4.25% to 6.50%	<u>\$ 362,004</u>
---	-------------------

*Party in interest to the Plan

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

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2021****This Form Is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

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

Part II Basic Plan Information—enter all requested information**1a** Name of plan
MACON ORTHOPEDIC & HAND CENTER, PA 401(K) PROFIT
SHARING PLAN**1b** Three-digit plan number (PN) ▶ 001**1c** Effective date of plan
01/01/1989**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)
Macon Orthopaedic & Hand Center, PA**2b** Employer Identification Number (EIN)
58-1334402**2c** Plan Sponsor's telephone number
(478) 254-53103708 Northside DriveMaconGA 31210**2d** Business code (see instructions)
621111**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

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

SIGN HERE	<i>Becky Firster</i>	<u>8/10/23</u>	Becky Firster
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
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		3c Administrator's telephone number	
5 Total number of participants at the beginning of the plan year		4b EIN	
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).		4d PN	
a(1) Total number of active participants at the beginning of the plan year.....		5	459
a(2) Total number of active participants at the end of the plan year		6a(1)	342
b Retired or separated participants receiving benefits.....		6a(2)	316
c Other retired or separated participants entitled to future benefits		6b	22
d Subtotal. Add lines 6a(2) , 6b , and 6c		6c	109
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6d	447
f Total. Add lines 6d and 6e		6e	1
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6f	448
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6g	448
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		6h	32
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2R 2T 3D 3H		7	
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 _____

SUPPLEMENTAL SCHEDULE
(See Independent Auditor's Report)

MACON ORTHOPAEDIC & HAND CENTER, P.A. 401(K) PROFIT SHARING PLAN

EIN# 58-1334402 PLAN NUMBER 001

Part I, SCHEDULE H - ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF PLAN YEAR
DECEMBER 31, 2021

(a) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(e) Current Value
Cash Equivalents:		
* John Hancock money market fund	Cash Equivalent	\$ 15,195
Total cash equivalent		15,195
* Pooled separate accounts offered by John Hancock:		
Retirement Inc	Units-Pooled separate accounts	\$ 266,599
Retirement Choices at 2025 Portfolio	Units-Pooled separate accounts	1,390,269
Retirement Choices at 2030 Portfolio	Units-Pooled separate accounts	2,474,188
Retirement Choices at 2035 Portfolio	Units-Pooled separate accounts	1,132,429
Retirement Choices at 2040 Portfolio	Units-Pooled separate accounts	1,708,574
Retirement Choices at 2045 Portfolio	Units-Pooled separate accounts	1,098,658
Retirement Choices at 2050 Portfolio	Units-Pooled separate accounts	766,252
Retirement Choices at 2055 Portfolio	Units-Pooled separate accounts	1,000,992
Retirement Choices at 2060 Portfolio	Units-Pooled separate accounts	218,585
Retirement Choices at 2065 Portfolio	Units-Pooled separate accounts	9,858
Lifestyle Conservative	Units-Pooled separate accounts	2,246,397
Lifestyle Moderate	Units-Pooled separate accounts	782,416
Lifestyle Balanced	Units-Pooled separate accounts	4,516,372
Lifestyle Growth	Units-Pooled separate accounts	4,500,073
Lifestyle Aggressive	Units-Pooled separate accounts	212,803
Select Asset Allocation Conservative	Units-Pooled separate accounts	285,515
Select Asset Allocation Moderate	Units-Pooled separate accounts	35,348
Select Asset Allocation Balanced	Units-Pooled separate accounts	105,598
Select Asset Allocation Growth	Units-Pooled separate accounts	21,473
Money Market Fund	Units-Pooled separate accounts	337,389
Total Bond Market Fund	Units-Pooled separate accounts	191,572
Vanguard Value Index Fund	Units-Pooled separate accounts	181,625
Vanguard Growth Index Fund	Units-Pooled separate accounts	535,852
Oppenheimer Global	Units-Pooled separate accounts	214,285
Franklin Founding Funds Allocation	Units-Pooled separate accounts	14,671
American Funds Capital World Growth & Inc	Units-Pooled separate accounts	331,321
Vanguard 500 Index Fund	Units-Pooled separate accounts	497,767
Vanguard Small Cap Value Index	Units-Pooled separate accounts	216,057
Vanguard Small Cap Growth Index	Units-Pooled separate accounts	328,722
Vanguard Mid-Cap Value ETF	Units-Pooled separate accounts	220,574
Vanguard Mid-Cap Growth ETF	Units-Pooled separate accounts	293,133
Vanguard Small Cap Index Fund	Units-Pooled separate accounts	161,593
Vanguard Mid Cap Index Fund	Units-Pooled separate accounts	237,649
T. Rowe Price International Equity Index	Units-Pooled separate accounts	37,728
Total pooled separate accounts offered by John Hancock		26,572,337

Individually managed bank and brokerage accounts:	
Cash equivalents	826,263
Index funds	6,504,188
Common stocks/equities	8,660,628
Mutual funds-equities	3,397,623
Mutual funds-fixed income	1,435,057
Unit investment trusts	160,156
Bonds	41,751
Real Estate Partnerships	46,606
Annuities	450,932
Other assets	<u>57,213</u>
Total individually managed bank and brokerage accounts	<u>21,580,417</u>

TOTAL INVESTMENTS	<u>\$ 48,167,949</u>
-------------------	----------------------

Participant loans with interest rates from 4.25% to 6.50%	<u>\$ 362,004</u>
---	-------------------

*Party in interest to the Plan