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

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A This return/report is for:
- [ ] a multiemployer plan
- [X] 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:
- [X] 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
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1995

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)
HEARTLAND DENTAL, LLC

1200 NETWORK CENTRE DRIVE
EFFINGHAM, IL 62401

2b Employer Identification Number (EIN) 01-0854205

2c Plan Sponsor's telephone number 217-540-5100

2d Business code (see instructions) 621210

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/05/2023	TIM FISHER
	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

3a	Plan administrator's name and address [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		
5	Total number of participants at the beginning of the plan year	**5**	19685
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	13998
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	18531
b	Retired or separated participants receiving benefits	**6b**	158
c	Other retired or separated participants entitled to future benefits	**6c**	8305
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	26994
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	25
f	Total. Add lines **6d** and **6e**.	**6f**	27019
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	25945
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	880
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:

2E 2F 2H 2J 2S 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)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HEARTLAND DENTAL, LLC

D Employer Identification Number (EIN)
01-0854205

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
EMPOWER LIFE & ANNUITY INSURANCE COMPANY OF NEW YORK

(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
93-1225432	60214	380455-01	3	12/30/2022	12/31/2022

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	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
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)	21402		
	▶ TRANSFER IN				
	(6) Total additions			7c(6)	21402
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	21402
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)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	21402

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.			**10b**	

Specify nature of costs.

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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HEARTLAND DENTAL, LLC

D Employer Identification Number (EIN)
01-0854205

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).. . . . . [X] 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

THE VANGUARD GROUP, INC.

23-1945930

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(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 16 25 52 99	NONE	1188464	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	64	0

(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.
DODGE & COX 94-1441976	8 BPS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	60	0

(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.
DODGE & COX 94-1441976	10 BPS

(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

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HEARTLAND DENTAL, LLC

D Employer Identification Number (EIN)
01-0854205

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: VFTC RETIREMENT SAVINGS TRUST III

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
38-7041744-024	C	21811020

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2020 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
90-6083983-001	C	14509280

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2025 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
90-6083981-001	C	42902958

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2030 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
90-6083979-001	C	53595303

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2035 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
90-6083977-001	C	82711116

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2040 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
90-6083975-001	C	90346176

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2045 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
90-6083973-001	C	86196045

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2050 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
90-6083969-001	C	58796650

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2055 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
27-6715074-001	C	37899184

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2060 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
45-3799212-001	C	13472995

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2065 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
82-6190443-001	C	2222123

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET 2070 TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
87-7035538-001	C	39224

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET INCOME TR I

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
90-6083968-001	C	6023399

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)

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

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

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HEARTLAND DENTAL, LLC

D Employer Identification Number (EIN)
01-0854205

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		2197514
(3) Other	1b(3)		170193580
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	0	51356
(9) Value of interest in common/collective trusts	1c(9)	19258147	510525473
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	690587071	112140813
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	21402
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	59503897	52192294
(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	769349115	847322432
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	769349115	847322432

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)		
(B) Participants	2a(1)(B)	65889516	
(C) Others (including rollovers)	2a(1)(C)	12311228	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		78200744
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)	1795	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1795
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3772448	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3772448
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	3070258	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2109764	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		960494
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-5360138	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-5360138

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-77715348
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-49192412
c Other income	2c		322603
d Total income. Add all **income** amounts in column (b) and enter total	2d		-49009814
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	41822559	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	129016	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		41951575
f Corrective distributions (see instructions)	2f		91813
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1188464	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1188464
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		43231852
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-92241666
l Transfers of assets:			
(1) To this plan	2l(1)		170214983
(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) [X] 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) [X] 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: MARTIN HOOD LLC **(2)** EIN: 37-1119790

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	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?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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.)	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	X		

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

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
HEARTLAND DENTAL 401K AND STOCK PARTICIPATION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HEARTLAND DENTAL, LLC

D Employer Identification Number (EIN)
01-0854205

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**

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): 23-2186884

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**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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_____

Martin | Hood

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INDEPENDENT AUDITOR'S REPORT

To the Retirement Plan Committee
Heartland Dental 401(k) and Stock Participation Plan
Effingham, Illinois

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

We have performed audits of the accompanying financial statements of Heartland Dental 401(k) and Stock Participation 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, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Heartland Dental 401(k) and Stock Participation 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 qualified institutions, Vanguard Fiduciary Trust Company and GreatBanc Trust Company, as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

AICPA
EBPAQC Member

CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

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 Heartland Dental 401(k) and Stock Participation 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 Heartland Dental 401(k) and Stock Participation 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 Heartland Dental 401(k) and Stock Participation 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 Heartland Dental 401(k) and Stock Participation 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 certifications, 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 Schedule Required by ERISA

The supplemental schedule (Schedule 1) is presented for purposes 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 its 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, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental 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).

Martin Hood LLC

Champaign, Illinois
September 12, 2023

Multiple-Employer Plan Participating Employer Information
Plan Name: Heartland Dental 401(k) Stock Participation Plan
EIN: 01-0854205
PN:001

Name of Participating Employer	EIN	% of total Contributions	Aggregate Account Balance
Lifetime Dental Care of PA PC	86-3843968	0.04%	42,984
Mongrain Quirt Gibree PC	87-2611339	0.03%	35,489
Gibree Quirt Mongrain PC	87-2178352	0.03%	40,595
Kentucky Lifetime Dental PSC	87-2699024	0.01%	12,100
IL Dental Professionals	87-4257614	0.01%	13,151
Idaho Dental Professionals PC	85-2636454	0.02%	23,425
Tru Dental Illinois PC	46-5691160	0.08%	92,929
Lifetime Dental Care of LA PC	84-4762236	0.03%	40,396
Tru Dental Michigan PC	47-2110562	0.20%	235,671
Dental Professionals of Missouri PC	85-3946678	0.17%	194,133
Lifetime Dental Care of OR PC	86-2875167	0.01%	13,717
Quirt Mongrain Gibree PC	85-2377445	0.38%	447,846
Mongrain Gibree Quirt PC	85-3811983	0.07%	87,008
South Hill Periodontics LLC	86-33512229	0.07%	76,661
Lifetime Dental Care of WI SC	86-2449518	0.04%	41,000
Assoc Dental Care Providers PC	86-0511304	0.00%	3,662
Advanced Dental Specialists	68-0663985	0.01%	12,609
Affordable Dentistry Today, PC	20-5165268	0.07%	84,020
Family Dentistry of Memphis PC	62-1827508	0.00%	5,330
Alabama Dental Professionals PC	47-2415560	0.38%	438,775
Arkansas Dental Professionals Mongrain	46-3183180	0.27%	312,654
Care for Kids AZ	35-2279237	0.26%	308,734
Comfortable Care Dental Health Prof, PA	20-0185918	8.99%	10,515,967
Pinnacle One Dental Faust	31-0785062	0.03%	36,420
Western PA Dental PC	23-2899775	0.03%	37,666
CDPG	20-1272092	0.04%	45,089
Central IL Oral & Maxillofacial Surgery	11-3653562	0.03%	40,009
Colorado Dental Professionals LLC	37-1788869	1.19%	1,393,053
Connecticut Dental Professionals PC	47-2808085	0.55%	643,107
DC Dental Professionals	88-2912661	0.02%	28,103
Dental Health Professionals of CO LLC	30-1002706	0.15%	170,423
Dental Health Professionals of Illinois	37-1787224	0.04%	48,455
Dental Health Professionals of Maryland	83-2601466	0.13%	146,487
Dental Health Professionals of Oklahoma	81-5057877	0.04%	47,785
Dental Health Professionals of SC PC	46-3279450	0.03%	31,050
Dental Health Professionals of TN PC	30-0875378	0.11%	130,393
Dental Professionals of Georgia PC	46-3269807	0.40%	462,299
Dental Professionals of KY, PSC	32-0097425	0.12%	140,563
Maryland Dental Professionals Badger PC	83-3313083	0.09%	108,813
Dental Professionals of Maine PC	81-3952201	0.04%	41,000
Dental Professionals of Michigan PC	82-1851416	0.08%	96,385
Dental Professionals of Mississippi PC	46-3397362	0.12%	135,049
Dental Professionals of Nebraska PC	46-2394197	0.12%	144,452
Dental Professionals of Oregon PC	82-5343981	0.23%	265,766
Dental Professionals of So Carolina	45-1266532	1.89%	2,207,553
Dental Professionals of Texas PA	46-1966992	0.07%	85,265
Dental Professionals of Washington PC	82-3754087	1.10%	1,282,021
Denise R Flynn DDS Ltd	37-1373842	0.03%	39,200
Deerwood Orthodontics	39-2012657	0.06%	64,479
Capital Hud Valley NY	14-1818708	0.05%	58,959
Florida Dental Professionals PA	46-3279591	0.47%	549,191
Wisconsin Dental Group SC	39-1646434	0.04%	43,547

Gentle Dentistry of Lancaster PLLC	27-1639258	0.46%	540,877
S Gibree DMD PC	84-2656919	2.01%	2,347,878
Fusion Dental PC	52-2116489	0.07%	78,918
Heartland Dental, LLC	01-0854205	53.42%	62,503,892
Georgia Dental Professionals PC	27-3900278	1.54%	1,801,753
Iowa Dental Health Professionals PC	42-1467298	0.27%	321,724
Dental Professionals of Illinois PC	37-1359954	2.52%	2,952,471
Dental Professionals of Indiana PC	36-4172006	1.04%	1,217,309
Dental Health Professionals of KY PSC	37-1397897	0.38%	444,945
Dental Professionals of Maryland PC	27-3276136	0.09%	108,928
Missouri Dental Professionals PC	43-1790061	1.49%	1,746,433
Nevada Dental Professionals PC	26-4222951	0.38%	448,253
Ohio Dental Professionals PC	20-0445119	0.74%	869,398
Dental Professionals of Oklahoma PC	27-3382885	0.56%	660,390
Dental Professionals of Pennsylvania PC	27-3803146	1.08%	1,260,390
Tennessee Dental Professionals PC	20-0418100	1.36%	1,589,804
Dental Health Associates of Texas PC	26-3164618	2.35%	2,750,634
Tru Dental Illinois II PLLC	46-5691160	0.07%	82,496
Inpero IN Central Indiana Peri	88-2078608	0.03%	32,712
KC Dental Professionals, PA	46-1132124	0.04%	41,000
Kentucky Dental Professionals, PSC	26-2008926	0.03%	37,604
Louisiana Dental Professionals PC	47-2252129	0.43%	508,847
Carus Dental	74-2802915	0.08%	88,517
Lifetime Dental Professionals of NH PC	46-3370737	0.21%	243,187
Lifetime Dental Care of IL, PC	20-0408488	0.71%	835,182
Lifetime Dental Care of IN, PSC	36-4364704	0.51%	602,104
Lifetime Dental Care of KY, PSC	36-4364700	0.07%	77,194
Lifetime Dental Care of MD PC	84-2464644	1.64%	1,917,214
Lifetime Dental Care of MI, PC	20-0695903	0.53%	619,871
Massachusetts Dental Professionals PC	81-0808439	0.02%	25,736
Dental Health Associates of Arkansas PA	45-5326604	0.09%	105,020
Nothland Dental Partners	41-2257773	0.02%	19,840.38
Dental Health Prof MI	88-2270319	0.07%	76,337.58
Tru Dental Michigan II PLLC	82-3074341	0.14%	168,398.36
Dental Professionals of Virginia PC	20-1990392	1.28%	1,499,748.86
Dental Professionals of Kansas PA	45-5220470	0.03%	40,270.88
My Dentist Wichita PA	46-2435473	0.02%	21,235.76
Emily Katherine Handley, DDS PC	26-4571698	0.14%	168,999.74
Minnesota Dental Professionals PC	47-3172337	0.52%	609,746.00
OKC Dental Health Associates PC	73-1547094	0.92%	1,077,876.12
Texas Dental Health Professionals PC	45-3728057	0.06%	70,277.44
Arizona Dental Professionals PC	20-0690674	1.18%	1,385,491.60
Neibauer Dental Care PC	26-3800267	1.56%	1,819,358.52
New Mexico Professional Dental Associate	46-1310972	0.15%	180,372.42
Eugene OR Eugene DA	88-2112315	0.01%	11,792.62
Oregon Dental Health Care	88-2569074	0.00%	2,476.28
Oral Surgical Institute, PC	62-0815873	0.08%	88,313.94
Jay F Hauser DDS PC	43-1653349	0.00%	3,934.64
Quirt Family Dentistry, SC	20-4885930	0.90%	1,047,795.44
Quirt Gibree Mongrain PC	87-2757285	0.07%	84,570.30
Tenant Advocates Inc	27-3278021	0.05%	63,828.10
Voss Dental Lab Inc	16-1115389	0.01%	10,671.72
QMG Marysville PC	88-1953387	0.03%	37,444.24
QMG Prof Services PC	88-2080996	0.01%	7,899.70
Mongrain Quirt Gibree Prof Serv	88-3873658	0.00%	459.14
Shin DDS PC	46-5712809	0.04%	41,000.00

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN

Effingham, Illinois

Financial Statements
and Supplementary Information

December 31, 2022

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Martin | Hood

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INDEPENDENT AUDITOR'S REPORT

To the Retirement Plan Committee
Heartland Dental 401(k) and Stock Participation Plan
Effingham, Illinois

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

We have performed audits of the accompanying financial statements of Heartland Dental 401(k) and Stock Participation 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, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Heartland Dental 401(k) and Stock Participation 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 qualified institutions, Vanguard Fiduciary Trust Company and GreatBanc Trust Company, as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

AICPA
EBPAQC Member

CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

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 Heartland Dental 401(k) and Stock Participation 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 Heartland Dental 401(k) and Stock Participation 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 Heartland Dental 401(k) and Stock Participation 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 Heartland Dental 401(k) and Stock Participation 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 certifications, 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 Schedule Required by ERISA

The supplemental schedule (Schedule 1) is presented for purposes 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 its 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, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental 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).

Martin Hood LLC

Champaign, Illinois
September 12, 2023

Exhibit A

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	2022	2021
Assets		
Investments, at Fair Value:		
Participant-Directed Investments	$ 622,687,688	$ 709,845,218
Nonparticipant-Directed Investments	52,192,294	59,503,897
Total Investments, at Fair Value	674,879,982	769,349,115
Receivables:		
Notes Receivable from Participants	51,356	-
Participant Contributions Receivable	2,197,514	-
Assets Receivable (In-Transit) from Merged Plans	170,193,580	-
Total Receivables	172,442,450	-
Total Assets	847,322,432	769,349,115
Liabilities	-	-
Net Assets Available for Benefits	$ 847,322,432	$ 769,349,115

See Accompanying Notes

Exhibit B

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2022

Additions	
Additions to Net Assets Attributed to:	
Interest and Dividend Income	$ 3,772,448
Interest Income on Notes Receivable from Participants	1,795
Contributions:	
Participant	65,889,516
Rollover	12,311,228
Total Contributions	78,200,744
Other Income	322,603
Total Additions	82,297,590
Deductions	
Deductions from Net Assets Attributed to:	
Net Depreciation in Fair Value of Investments	131,307,404
Benefits Paid to Participants	42,043,388
Administrative Expenses	1,188,464
Total Deductions	174,539,256
Change in Net Assets Before Transfers From Merged Plans	(92,241,666)
Transfers From Merged Plans	170,214,983
Change in Net Assets After Transfers From Merged Plans	77,973,317
Net Assets Available for Benefits, Beginning of Year	769,349,115
Net Assets Available for Benefits, End of Year	$ 847,322,432

See Accompanying Notes

1. Description of Plan

The following description of Heartland Dental 401(k) and Stock Participation Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan covering employees of Heartland Dental, LLC and companies related through a contractual relationship or common ownership (collectively, Company) who are 21 years of age and have completed 60 days of service. The Plan excludes leased employees, nonresident aliens, and employees covered by a collective bargaining agreement. The stock participation plan component of the Plan operated as an employee stock ownership plan (ESOP) through December 20, 2012 and was designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Restatement – The Plan was restated effective January 1, 2022 to comply with recent required legislative updates.

Plan Amendment – The Plan was amended effective January 1, 2023. The amendment included the following changes.

- Adds medical rebates as an exclusion from eligible compensation
- Amends the normal retirement age from the later of the date a participant attains age 65 or reaches their fifth anniversary of the date which their participation in the Plan commenced, to the date a participant attains age 65 only
- Adds qualified reservist distributions as a distribution option
- Adds recognition of prior service for American Dental Partners, Inc. Savings and Retirement Plan and Q Management Services, LLC 401(k) Plan participants who were transferred into the Plan
- Adds the permission of participant loans (notes receivable from participants)

Contributions – Each year, participants may elect to defer a portion of their compensation, as defined by the Plan, on a pre-tax or Roth basis. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. The maximum contribution to the Plan in any year is determined by provisions in the Plan and the IRC and Income Tax Regulations. Participants direct the investment of these contributions into various investment options. As of December 31, 2022, the Plan offered mutual funds, a money market fund, collective trust funds, and a common collective trust as investment options for participants.

The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan at three percent unless they affirmatively elect not to participate. The Plan also includes an automatic escalation provision whereby contribution rates for participants subject to the automatic enrollment feature are increased by one percent each year until a rate of 10 percent is reached, unless elected otherwise by participants.

The Plan allows for discretionary employer profit sharing contributions, which are made at the option of management to participants employed at the end of the plan year who have completed one year of service and have worked 1,000 hours during the plan year. Management elected not to make any discretionary employer profit sharing contributions for 2022. The Plan also allows for discretionary contributions to the stock participation plan, which are made at the option of management to participants employed at the end of the plan year who have completed one year of service and have worked 1,000 hours during the plan year. Management elected not to make any discretionary contributions to the stock participation plan for 2022.

Participant Accounts – Each participant's account is credited with the participant's contributions, if any, and allocations of (a) the Company's contributions, if any, (b) administrative expenses, and (c) plan earnings, net of investment fees. Allocations are based on participant earnings, account balances, or other participant events, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

For participants in the stock participation plan component of the Plan, each eligible participant's account is credited with (a) an allocation of the Company's common stock released by the trustee from the unallocated account, if any, (b) forfeitures of terminated participants' nonvested accounts, and (c) plan earnings or losses, net of investment fees. Allocations are based on a participant's eligible compensation relative to total eligible compensation, as defined, and the ratio of the participant's account balance. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. There were no shares of the Company's common stock available to be allocated to participants during 2022 and 2021.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in discretionary employer profit sharing contributions plus actual earnings thereon, and the stock participant plan component of the plan, is based on years of service. A participant is 100 percent vested after six years of credited service, death, disability, or upon reaching retirement age.

Payment of Benefits – Upon termination of service, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. The Plan provides for an automatic lump-sum distribution of account balances of $5,000 or less. In addition, in-service withdrawals of the participant's vested interest are allowed for participants over age 59 1/2. The Plan also allows for financial hardship withdrawals of all or part of the participant's deferral and rollover contributions, if the participant can prove financial hardship and is unable to meet their financial needs another way.

No distributions from the stock participation plan component of the Plan are made until a participant retires, becomes totally and permanently disabled, dies, or otherwise terminates employment with the Company. Distributions are made in cash, or, if a participant elects, in the form of Company common stock, or partly in each. Should a participant continue employment after reaching the defined retirement age, the participant is subject to the same distribution rules as if they retired. Participants with a vested interest in the stock participation plan component of the Plan of less than $50,000 shall be paid a lump-sum amount equal to the value of participant's account as soon as administratively practicable after the close of the plan year in which employment was terminated. A participant who attains normal retirement age, who retires after reaching age 55 plus 10 years of service, or who separates from service as a result of death or disability, shall receive their distributions in substantially equal installments over five years, which shall begin no later than one year after the plan year in which such event occurs. All other participants who terminate shall receive their distribution in substantially equal installments over a five-year period beginning six years after the close of the plan year in which the separation occurs. If the participant's account balance exceeds $1,230,000, the Company may instead distribute the account in substantially equal installments over five years, plus one year for each $245,000 by which the account exceeds $1,230,000.

Forfeited Accounts – Forfeited amounts, if any, are used to reduce employer contributions made during the plan year, or are allocated to each eligible participant's account based upon the relation of the participant's compensation to total compensation for the plan year. At December 31, 2022 and 2021, forfeited nonvested accounts totaled $98,977 and $557,110, respectively. Forfeitures of nonvested account balances which were allocated to remaining participants during 2022 were $838,197.

Notes Receivable from Participants – Participants were not allowed to borrow from their fund accounts until January 1, 2023 as noted above, however during 2022 the Plan allowed certain groups of acquired employees to roll their loan balances into the plan in order to preserve those benefits. The loans are secured by the vested balance in the participant's account and bear interest at prevailing rates. Principal and interest are paid directly by the participants through ACH agreements.

Put Option – Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is the right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase in a lump-sum or with interest over a period of five years. The purpose of the put option is to ensure that each participant has the ability to ultimately obtain cash. During 2022, the Company did not repurchase any shares from participants.

2. Summary of Significant Accounting Policies

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

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

- Management's estimate of the fair value of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 fair value Level 3 investment held by the Plan is based on significant unobservable inputs.

Investment Valuation and Income Recognition – The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans that are fully collateralized, but deemed as distributions under Form 5500 reporting rules, are carried on the Plan's books until a distributable event occurs based upon the terms of the plan document, at which time the loan is treated as a distribution.

Investment and Administrative Expenses – The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses paid directly by the Company are excluded from these financial statements. Certain fees are charged to the Plan for services provided to the Plan. When applicable, these fees and fees charged by the Plan's investment vehicles are netted with investment earnings.

Payment of Benefits – Benefit payments are recorded when paid for financial statement purposes.

Subsequent Events – The Plan has evaluated subsequent events through September 12, 2023, the date on which the financial statements were available to be issued.

3. Information Certified by Vanguard Fiduciary Trust Company and GreatBanc Trust Company, the Investment Custodians

Certain information, as noted below, related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net depreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Vanguard Fiduciary Trust Company and GreatBanc Trust Company.

	2022	2021
Investments, at Fair Value	$ 674,879,982	$ 769,349,115
Notes Receivable from Participants	$ 51,356	$ -
Net Depreciation in Fair Value of Investments	$ 131,307,404	
Interest and Dividend Income	$ 3,772,448	
Interest Income on Notes Receivable from Participants	$ 1,795	

4. Fair Value Measurements

FASB ASC 820-10 establishes a framework for measuring fair value under generally accepted accounting principles. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

Level 1 Inputs to the valuation methodology are based on unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs other than quoted prices that are observable for the asset or liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full-term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2022.

The following is a description of the valuation methodologies used for assets measured at fair value.

- *Mutual Funds*: Valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

- *Money Market Fund:* Valued at the total of the invested deposit plus earnings thereon, which approximates fair value.

- *Collective Trust Funds:* These funds have the characteristics and structure similar to a mutual fund and are valued based on the readily determinable quoted market price that each fund publishes daily. While the underlying assets in these funds are activity traded on an exchange, the collective trust funds themselves are not.

- *Fixed Annuity Contract:* The Key Guaranteed Portfolio Fund is a fully benefit responsive annuity contract general account product that is valued based daily reported valuations and methods disclosed in the annuity contract, as calculated by the annuity provider. The assets were transferred from the Q Management Services, LLC 401(k) Plan which the Plan will hold until participants elect to withdraw their investments from the fund, or the contractual obligations expire, which is expected to occur no later than December 2023. Participants are not permitted to make contributions to this investment.

- *Common Collective Trust (CCT):* The Vanguard Retirement Savings Trust held by the Plan is a collective investment trust that seeks stable returns comparable to those of short-term fixed income securities by investing in a combination of synthetic contracts, traditional insurance, and bank contracts. The trust maintains a strict credit policy, investing with issuers rated AA and higher, and investing in funds that are rated investment grade or higher. Withdrawals resulting from an employer or plan sponsor-initiated event (e.g. a decision to terminate the Plan's participation in the trust) could result in a payment less than the guaranteed value if the contract's market value is less than the guaranteed value. An event limiting the ability of plan participants is not considered probable of occurring.

- *Heartland Dental Holdings, Inc. Series A Common Stock:* Valued at fair market value as determined by an independent valuation analysis which derives a value based on consideration of a multitude of common factors such as historical and projected performance, market data and comparisons, economic conditions, etc. Participants are not permitted to make contributions to this investment.

  Management has determined that the CCT qualifies for the net asset value practical expedient under FASB ASC 820, and, as such, the CCT is not categorized in the fair value hierarchy.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Assets Included in the Fair Value Hierarchy:				
Mutual Funds	$ 111,347,446	$ -	$ -	$ 111,347,446
Money Market Fund	793,367	-	-	793,367
Collective Trust Funds	-	488,714,453	-	488,714,453
Fixed Annuity Contract	-	21,402	-	21,402
Common Stock	-	-	52,192,294	52,192,294
	$ 112,140,813	$ 488,735,855	$ 52,192,294	653,068,962
Assets Measured at Net Asset Value per FASB ASC 820 Practical Expedient:				
Common Collective Trust - Vanguard Retirement Savings Trust III				21,811,020
Investments, at Fair Value				$ 674,879,982

The following table sets forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Total
Assets Included in the Fair Value Hierarchy:				
Mutual Funds	$ 689,576,624	$ -	$ -	$ 689,576,624
Money Market Fund	1,010,447	-	-	1,010,447
Common Stock	-	-	59,503,897	59,503,897
	$ 690,587,071	$ -	$ 59,503,897	750,090,968
Assets Measured at Net Asset Value per FASB ASC 820 Practical Expedient:				
Common Collective Trust - Vanguard Retirement Savings Trust				19,258,147
Investments, at Fair Value				$ 769,349,115

There are no unfunded commitments, or significant redemptions or restrictions on the investment measured at net asset value per share using the practical expedient as of December 31, 2022 and 2021.

The following tables sets forth a summary of the change in the fair value of the Plan's Level 3 assets for the year ended December 31, 2022:

Fair Value, Beginning of Year	$ 59,503,897
Net Depreciation in Fair Value	(4,446,793)
Redemptions	(2,969,176)
Other Activity	104,366
Fair Value, End of Year	$ 52,192,294

5. Administrative Expenses and Party-In-Interest Transactions

A transaction with a plan service provider or a participant of the Plan qualifies as a party-in-interest transaction. Service provider fees, either directly or indirectly, are paid to Vanguard Fiduciary Trust Company, investment custodian (all but common stock), GreatBanc Trust Company, investment custodian (common stock), The Vanguard Group, recordkeeper, and Fiduciary Advisors, third-party administrator and investment advisor. Of these fees, $1,188,464 is included in administrative expenses on Exhibit B. Other investment fees are netted with investment earnings. Certain expenses incurred in the administration of the Plan were also paid by the plan sponsor.

The Plan holds investments in Company common stock. At December 31, 2022 and 2021, the Plan held 21,062 and 22,145 shares of common stock of Heartland Dental Holdings, Inc., the consolidating parent of the Company, with a cost basis of $31,225,132 and $31,076,428, respectively. These investments qualify as party-in-interest transactions and are exempt from the prohibited transaction rules of ERISA.

Additionally, certain plan investments are both held and managed by the investment custodians.

Notes receivable from participants are considered to be both party-in-interest and a related-party transaction.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of plan termination, participants will become 100 percent vested in their employer contributions.

7. Tax Status

The pre-approved plan, on which the Plan is designed, obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving this determination letter, the plan administrator and the pre-approved plan provider believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows, and other such techniques. Due to the level of risk associated with certain investment securities and the valuation techniques used for these investments, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

9. Plan Mergers

On June 15, 2021, the Company completed the acquisition of American Dental Partners, Inc. (ADPI), which included ADPI's defined contribution plan, American Dental Partners, Inc. Savings and Retirement Plan (ADPI Plan). Subsequent to the acquisition throughout 2021 and 2022, ADPI affiliated professional corporations (PCs) began executing their service agreements with the Company, including payroll and benefits. Service agreements were executed for all but three PCs which do not intend to execute service agreements, and will remain as participating employers in the ADPI Plan indefinitely. Following the execution of service agreements, employees of the respective PCs became eligible for participation in the Plan upon meeting the Plan's eligibility requirements, and employees were credited with their prior service. Once participants began participating in the Plan, their contributions to the ADPI Plan, as applicable, ceased, however they were permitted to maintain their balances in the ADPI Plan. Effective December 30, 2022, participant account balances in the ADPI Plan related to all PCs with executed service agreements totaling $169,679,560, which included investments and notes receivable from participants, were merged into the Plan, and the transfer was completed on January 6, 2023. Participant balances merged into the Plan retained their vesting characteristics (years of service and vesting requirements) from the ADPI Plan.

In addition to the ADPI Plan, ADPI managed and operated an additional defined contribution plan, Q Management Services, LLC 401(k) Plan (Q Plan), which was frozen effective January 1, 2018. Accordingly, there was no active participation in the Q Plan since that date. Effective December 30, 2022, all participant account balances in the Q Plan totaling $535,423 were merged into the Plan, of which $21,403 was completed on December 30, 2022, and $514,020 was completed on January 6, 2023.

The transfers which were completed on December 30, 2022 totaling $21,403 are included in Participant-Directed Investments, and the transfers which were completed on January 6, 2023 totaling $170,193,580 are included in Assets Receivable (In-Transit) from Merged Plans on the Statement of Assets Available for Benefits as of December 31, 2022. All transfers totaling $170,214,983 are included in Transfers from Merged Plans on the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.

HEARTLAND DENTAL 401(K) AND STOCK PARTICIPATION PLAN
Schedule H, Line 4i - Schedule of Assets Held at End of Year
EIN# 01-0854205 Plan# 001
December 31, 2022

(a) Party-in-Interest	(b) & (c) Identity of Party Involved and Description of Investment	(d) Cost	(e) Current Value
	Investments, at Fair Value		
	Mutual Funds		
*	Vanguard Institutional Index Fund Institutional Shares	**	$ 25,192,490
	T. Rowe Price Blue Chip Growth Fund I Class	**	10,561,524
*	Vanguard Growth Index Fund Institutional Shares	**	8,965,822
	Dodge & Cox Stock Fund Class I	**	6,247,347
*	Vanguard Mid-Cap Index Fund Institutional Shares	**	6,080,093
	Dodge & Cox Income Fund Class I	**	5,837,095
*	Vanguard Value Index Fund Admiral Shares	**	5,343,068
	BlackRock Mid-Cap Growth Equity Portfolio Inst'l Shares	**	5,279,898
*	Vanguard Small-Cap Index Fund Institutional Shares	**	4,839,677
*	Vanguard Total International Stock Index Fund Inst'l Shares	**	4,803,807
*	Vanguard Total Bond Market Index Fund Admiral Shares	**	4,547,072
*	Vanguard Explorer Fund Admiral Shares	**	4,434,542
	DFA Inflation Protected Securities Portfolio Inst'l Shares	**	3,587,316
*	Vanguard Total World Stock Index Fund Admiral Shares	**	3,328,088
	American Funds EuroPacific Growth Fund Class R-6	**	2,962,358
	DFA Real Estate Securities Portfolio	**	2,958,457
*	Vanguard Selected Value Fund	**	2,295,776
	DFA U.S. Small-Cap Value Portfolio Institutional Class	**	2,109,922
	DFA International Small Company Portfolio	**	1,174,275
*	Vanguard GNMA Fund Admiral Shares	**	798,819
			111,347,446
	Money Market Fund		
*	Vanguard Cash Reserves Federal Money Market Fund	**	793,367

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(a) Party-in-Interest	(b) & (c) Identity of Party Involved and Description of Investment	(d) Cost	(e) Current Value
	Collective Trust Funds		
*	Vanguard Target Retirement 2040 Trust I	**	90,346,176
*	Vanguard Target Retirement 2045 Trust I	**	86,196,045
*	Vanguard Target Retirement 2035 Trust I	**	82,711,116
*	Vanguard Target Retirement 2050 Trust I	**	58,796,650
*	Vanguard Target Retirement 2030 Trust I	**	53,595,303
*	Vanguard Target Retirement 2025 Trust I	**	42,902,958
*	Vanguard Target Retirement 2055 Trust I	**	37,899,184
*	Vanguard Target Retirement 2020 Trust I	**	14,509,280
*	Vanguard Target Retirement 2060 Trust I	**	13,472,995
*	Vanguard Target Retirement Income Trust I	**	6,023,399
*	Vanguard Target Retirement 2065 Trust I	**	2,222,123
*	Vanguard Target Retirement 2070 Trust I	**	39,224
			488,714,453
	Fixed Annuity Contract		
	Key Guaranteed Portfolio Fund	**	21,402
	Common Stock		
*	Heartland Dental Holdings, Inc. Series A Common Stock	$ 31,225,132	52,192,294
	Common Collective Trust (Net Asset Value Practical Expedient)		
*	Vanguard Retirement Savings Trust III	**	21,811,020
	Total Investments, at Fair Value		674,879,982
	Notes Receivable from Participants		
*	Interest Rate, 5.25 to 7 Percent	-0-	51,356
	Total Assets Held for Investment Purposes		$ 674,931,338

* = Represents a Party-in-Interest to the Plan
** = Cost information has been omitted, as investments are participant directed.

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