

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan HEA CLINIC, P. A. 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1997
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) HEA CLINIC, P.A., DBA HOUSTON EYE ASSOCIATES 2855 GRAMERCY ST HOUSTON, TX 77025
2b	Employer Identification Number (EIN) 76-0512625
2c	Plan Sponsor's telephone number 713-668-6828
2d	Business code (see instructions) 621111

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2023	TOM MERKLE
	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 ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 716
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) 578
a(2) Total number of active participants at the end of the plan year		6a(2) 604
b Retired or separated participants receiving benefits		6b 2
c Other retired or separated participants entitled to future benefits.....		6c 127
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 733
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 2
f Total. Add lines 6d and 6e		6f 735
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 670
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 23
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2J 2K 2G 2F 2T 2S 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 HEA CLINIC, P. A. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 HEA CLINIC, P.A., DBA HOUSTON EYE ASSOCIATES	D Employer Identification Number (EIN) 76-0512625

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

DEFINITI

2201 TIMBERLOCH PLACE
SUITE 150
THE WOODLANDS, TX 77380

(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?
70	CONSULTANT	9610	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(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 52 59 60 62 63 72	RECORDKEEPER	5667	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan HEA CLINIC, P. A. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HEA CLINIC, P.A., DBA HOUSTON EYE ASSOCIATES	D Employer Identification Number (EIN) 76-0512625	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED HERMES CAPITAL PRESERVATI		
b Name of sponsor of entity listed in (a): FEDERATED INVESTORS TRUST COMPANY		
c EIN-PN 22-2712853-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4099781
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)
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)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
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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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>HEA CLINIC, P. A. 401(K) PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEA CLINIC, P.A., DBA HOUSTON EYE ASSOCIATES</u>		D Employer Identification Number (EIN) <u>76-0512625</u>

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	285	390
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	2833002	2647258
(2) Participant contributions.....	1b(2)	43879	45040
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	530	-53592
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	560340	619022
(9) Value of interest in common/collective trusts.....	1c(9)	4150258	4099781
(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)	58911339	48180967
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(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	66499633	55538866

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	66499633	55538866
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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)	2647258	
(B) Participants	2a(1)(B)	1899878	
(C) Others (including rollovers)	2a(1)(C)	237863	
(2) Noncash contributions	2a(2)	0	4784999
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	86	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	26750	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		26836
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	2198799
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2198799	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2198799
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		55941
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		-12141469
c Other income	2c		135373
d Total income. Add all income amounts in column (b) and enter total	2d		-4939521
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5880936	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		5880936
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
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)	140310	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		140310
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6021246
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-10960767
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: RSM US LLP

(2) EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		282655

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 HEA CLINIC, P. A. 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 HEA CLINIC, P.A., DBA HOUSTON EYE ASSOCIATES		D Employer Identification Number (EIN) 76-0512625
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 94-1687665		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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 _____

HEA Clinic, P.A. 401(k) Plan

Financial Report
December 31, 2022

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Independent Auditor's Report

Participants and Administrative Committee
HEA Clinic, P.A. 401(k) Plan

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

We have performed audits of the financial statements of HEA Clinic, P.A. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, 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 the 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution 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.

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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter—Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, line 4a—schedule of delinquent participant contributions for the year ended December 31, 2022, and Schedule H, line 4i—schedule of assets (held at end of year) at December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

RSM US LLP

San Antonio, Texas
October 9, 2023

HEA Clinic, P.A. 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	2022	2021
Assets		
Investments at fair value	\$ 52,227,546	\$ 63,062,412
Receivables:		
Employer contributions	2,647,258	2,833,002
Participants' contributions	45,040	43,879
Notes receivable from participants	619,022	560,340
Total receivables	3,311,320	3,437,221
Net assets available for benefits	\$ 55,538,866	\$ 66,499,633

See notes to financial statements.

HEA Clinic, P.A. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2022

Investment income (loss):	
Net depreciation in fair value of investments	\$ (12,141,469)
Interest and dividends	<u>2,254,826</u>
Total investment loss	<u>(9,886,643)</u>
Interest income on participant loans	<u>26,750</u>
Other income	<u>10,343</u>
Contributions:	
Employer	2,647,258
Participants	1,899,878
Rollovers	<u>237,863</u>
Total contributions	<u>4,784,999</u>
Deductions from net assets attributed to:	
Benefits paid to participants	5,880,936
Administrative expenses	<u>15,280</u>
Total deductions	<u>5,896,216</u>
Net decrease in net assets available for benefits	(10,960,767)
Net assets available for benefits:	
Beginning of year	<u>66,499,633</u>
End of year	<u><u>\$ 55,538,866</u></u>

See notes to financial statements.

HEA Clinic, P.A. 401(k) Plan

Notes to Financial Statements

Note 1. Description of the Plan

The following brief description of HEA Clinic, P.A. 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan sponsored by HEA Clinic, P.A., operating as Houston Eye Associates (referred to as the Company or Employer) whereby eligible employees are permitted to make contributions under Section 401(k) of the Internal Revenue Code (the Code). The Plan is intended to satisfy the requirements for a qualified plan under the appropriate provisions of the Code. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: Nonexcluded employees, as defined by the Plan, become eligible for participation at the age of 18 upon completion of six months of service. An eligible employee who has satisfied the eligibility requirements will become a participant in the Plan for all contribution types on the first day of the Plan year quarter coinciding with or next following date the requirements are met.

Contributions: The Plan permits eligible employees, through a salary deferral election, to make annual contributions of up to 100% of eligible compensation, subject to certain maximum limitations imposed by the Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Employee rollover and employee Roth contributions are also permitted.

Unless a participant makes an affirmative election, the Company will automatically withhold 3% of eligible compensation. If participants elect to participate in the voluntary automatic increase feature of the Plan, pretax contributions will automatically increase in accordance with the participant's instructions.

Employer contributions are determined annually by the Board of Directors of the Employer and shall not exceed the maximum amount deductible by the Employer for federal income tax purposes. Employer contributions can take the form of a discretionary match of a percentage of the employee's contribution, or a discretionary profit-sharing contribution allocated to the account of each active participant who is employed as of the last day of the Plan year, including any such participants who did not make any salary deferral contributions for the Plan year, or both. Any participant who is credited with at least 832 hours of service and employed as of the last day of the Plan year is eligible to receive an allocation of the profit-sharing contribution. In addition, any participant who died, terminated employment after attaining normal or early retirement age, or became permanently disabled is eligible to receive an allocation of the profit-sharing contribution.

The Company matches contributions made by the participants up to a maximum of 50% of the first 6% of compensation contributed by participants. For the year ended December 31, 2022, the Employer made matching contributions to the Plan of \$732,721 and a discretionary profit-sharing contribution to the Plan of \$1,914,537. The Employer contribution receivable of \$2,647,258 as of December 31, 2022, will be funded to the Plan in 2023. The Employer contribution receivable of \$2,833,002 as of December 31, 2021, was funded to the Plan in 2022.

Participant accounts: Each participant's account is credited with the employee's contribution and an allocation of (a) the Employer's contributions, if any, and (b) Plan earnings (losses), and charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant compensation, account balance, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

HEA Clinic, P.A. 401(k) Plan

Notes to Financial Statements

Note 1. Description of the Plan (Continued)

Investment options: Participants must direct their contributions to selected investments as made available and determined by the Plan's Administrative Committee. Participants may change their investment options at any time throughout the year. The Plan currently offers various a money market fund, mutual funds and common collective trust funds in which participants may invest.

Vesting: Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employer's discretionary contributions portion of their accounts, plus actual earnings thereon, is based on years of service. A participant vests ratably beginning at year two of service and is 100% vested after six years of credited service.

Payment of benefits: On termination of service due to death, disability or retirement, a participant, or beneficiary in case of death, may elect to receive payment either as a lump sum or in installments in the amount equal to the value of the participant's vested interest in his or her account, if the vested balance exceeds \$5,000. The Plan provides for an automatic rollover into an individual retirement account of amounts greater than \$1,000 but less than \$5,000 if the participant does not elect to have such distributions paid directly into another eligible retirement plan or account, or to receive the distribution in a single lump sum. If the vested balance is less than \$1,000, the benefit will be paid in a single lump sum.

Notes receivable from participants: Participants may borrow from their fund accounts up to a maximum amount of one-half the participant's vested account balance or \$50,000 reduced by the excess, if any, of the highest outstanding loan balance in the account during the one-year period ending on the day before the date of the new loan over the current outstanding balance of loans as of the date of the new loan. The loans are secured by the balance of the participant's account and bear a reasonable interest rate as determined by the Plan Administrator based on the prevailing interest rates charged for similar types of loans by other lenders. The interest rate shall remain fixed throughout the duration of the loan. These rates range from 4.25% to 8.00% on loans outstanding as of December 31, 2022, and mature at various dates through May 2052.

Participant loans must be payable within a period not exceeding five years from the date the participant received the loan, unless the loan is for the purchase of the participant's principal residence, in which case the loan must be payable within a reasonable period of time which is established by the Plan Administrator at the time of the loan. Loan repayments, including principal and interest, must be made through payroll deductions on at least a quarterly basis.

Forfeited accounts: Upon termination of employment, participants forfeit their nonvested balances. Forfeited balances of terminated participants' nonvested accounts are used to pay administrative expense of the Plan or fund current or future Employer contributions. At December 31, 2022 and 2021, forfeited nonvested accounts carried forward totaled \$41,033 and \$58,239, respectively. During 2022, \$9,610 was used to pay administrative expenses and no forfeitures were used to fund Employer matching contributions.

HEA Clinic, P.A. 401(k) Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under the accrual basis of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires Plan management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment valuation and income recognition: The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Administrative Committee determines the Plan's valuation policies utilizing information provided by the Plan's investment advisors. See Note 4 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net 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 recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Notes receivable from participants have been classified as an investment asset for Form 5500 reporting purposes and, accordingly, have been included as an investment in the supplemental schedule, Schedule H, line 4i—schedule of assets (held at end of year).

Payment of benefits: Benefits are recorded when paid.

Administrative expenses: Expenses of maintaining the Plan are paid by the Plan, unless otherwise elected to be paid by the Employer. Expenses that are paid by the Employer are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included as an offset to net depreciation in fair value of investments.

Subsequent events: Effective June 15, 2023, the Plan terminated its agreement with its third-party administrator, Bank of America, N.A., and entered into a new record-keeping service and trust agreement with The Vanguard Group, Inc and Ascensus Trust Company, respectively.

Management has evaluated subsequent events through October 9, 2023, the date the financial statements were available to be issued.

HEA Clinic, P.A. 401(k) Plan

Notes to Financial Statements

Note 3. Information Certified and Provided by Bank of America, N.A. (Trustee)

The following is a summary of the Plan's asset information as of December 31, 2022 and 2021, and for the year ended December 31, 2022, included throughout the Plan's financial statements and ERISA-required supplemental schedules, that was prepared or derived from information provided by Bank of America, N.A., the trustee, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications as of December 31, 2022 and 2021, from the trustee that information provided to the Plan Administrator by the trustee, related to the following assets, is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the U.S. Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information that appears through the financial statements and ERISA-required supplemental schedules related to the following assets:

	2022	2021
Investments at fair value:		
Mutual funds	\$ 48,127,764	\$ 58,911,339
Money market funds	-	815
Common collective trust funds	4,099,782	4,150,258
	<u>\$ 52,227,546</u>	<u>\$ 63,062,412</u>
Notes receivable from participants	<u>\$ 619,022</u>	<u>\$ 560,340</u>

The trustee also certified to the completeness and accuracy of \$12,141,469 of net depreciation in fair value of investments, \$2,254,826 of interest and dividend income and \$26,750 of interest income on notes receivable from participants for the year ended December 31, 2022.

Note 4. Fair Value Measurements

Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 820, Fair Value Measurement and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

HEA Clinic, P.A. 401(k) Plan

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

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.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used as of December 31, 2022 and 2021.

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

Common collective trust funds: Common collective trust funds are valued at the NAV of the shares held by the Plan at year-end, which is based on the fair value underlying investments using information reported by the investment advisor at year-end.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Investments at fair value:				
Mutual funds	\$ 48,127,764	\$ -	\$ -	\$ 48,127,764
	<u>\$ 48,127,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>48,127,764</u>
Investments measured at NAV:				
Common collective trust funds (a)				4,099,782
Total investments at fair value				<u>\$ 52,227,546</u>

Assets at Fair Value as of December 31, 2021				
	Level 1		Level 3	Total
Investments at fair value:				
Mutual funds	\$ 58,911,339	\$ -	\$ -	\$ 58,911,339
Money market funds	815	-	-	815
	<u>\$ 58,912,154</u>	<u>\$ -</u>	<u>\$ -</u>	<u>58,912,154</u>
Investments measured at NAV:				
Common collective trust funds (a)				4,150,258
Total investments at fair value				<u>\$ 63,062,412</u>

- (a) In accordance with the Fair Value Measurements topic, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit reconciliation of the fair value to the line items presented in the statement of net assets available for benefits.

HEA Clinic, P.A. 401(k) Plan

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The collective trust funds whose fair value is estimated using NAV per share (or its equivalent) as a practical expedient as of December 31, 2022 and 2021, have no participant redemption restrictions for these investments and the redemption period is applicable only to the Plan are noted as follows:

Investment Category	Fair Value		Unfunded Commitment	Redemption Frequency	Redemption Notice Period
	2022	2021			
Common collective trust funds	<u>\$ 4,099,782</u>	<u>\$ 4,150,258</u>	None	Immediately	Daily

Note 5. Related-Party Transactions and Party-in-Interest Transactions

Parties in interest are defined under DOL regulations as any fiduciary of the Plan, any party rendering services to the Plan, the Company and certain others. As such, transactions conducted with the Company and with Bank of America, N.A. qualify as party-in-interest transactions. Notes receivable from participants also qualify as party-in-interest transactions. The Plan has administrative expenses amounting to \$15,280 that have been paid to the trustee.

Note 6. Risks and Uncertainties

In general, the investments provided by the Plan are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term, and such changes could materially affect the amounts reported in the 2022 statement of net assets available for benefits.

Note 7. Plan Termination

Although it has not expressed any intent to do so, the Employer 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, all participants would become fully vested in their accounts.

Note 8. Tax Status

The Plan is qualified under the appropriate section of the Code and intends to continue as a qualified plan. The IRS has determined and informed the Plan Sponsor, by a letter dated June 30, 2020, that the Plan, as designed, is qualified under the appropriate section(s) of the Code. The Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Code.

Management has evaluated the Plan's tax positions and concluded that the Plan has maintained its tax-exempt status and has taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

HEA Clinic, P.A. 401(k) Plan

Notes to Financial Statements

Note 9. Nonexempt Transactions

During 2022, the Plan Sponsor inadvertently failed to deposit \$282,655 of participant contributions within the required time frame as stated by DOL regulations. The Plan Sponsor intends to reimburse the Plan for lost interest to correct this failure in 2023. The Plan Sponsor intends to file Form 5330 and intends to pay the applicable excise tax in 2024. The excise tax payments will be made from the Plan Sponsor's assets and not from assets of the Plan.

Supplementary Information

HEA Clinic, P.A. 401(k) Plan

**Schedule H, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2022**

Employer Identification Number: 76-0512625

Plan Number: 001

Participant Contributions Transferred Late to Plan		Totals That Constitute Prohibited Nonexempt Transactions			
Check Here if Late Participant Loan Repayments are Included [X]		Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2022	\$	282,655	\$ -	\$ -	\$ -

HEA Clinic, P.A. 401(k) Plan

Schedule H, Line 4i—Schedule of Assets (Held at End of Year) December 31, 2022

Employer Identification Number: 76-0512625

Plan Number: 001

(a)	(b)	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e)
Identity of Issue Borrower, Lessor, or Similar Party			Current Value
VANGUARD 500 INDEX FUND		Mutual Fund	\$ 5,269,908
VANGUARD TOTAL BD MRK IDX ADM		Mutual Fund	3,528,396
VANGUARD TOTAL STOCK MRT ADM		Mutual Fund	2,765,427
VANGUARD TOTAL INT STOCK INDEX		Mutual Fund	2,502,121
LOOMIS SAYLES CR PLUS BD A GM		Mutual Fund	2,211,726
INVESCO COMSTOCK FUND CL A GM		Mutual Fund	2,032,411
VANGUARD SMALL CAP INDEX FUND		Mutual Fund	1,987,572
MAINSTAY WINSLOW LRG CP GRTH A		Mutual Fund	1,972,716
MFS INTRNTL INTRINSIC VL FD A		Mutual Fund	1,685,801
MAINSTAY WINSLOW LRG CP GR A GM		Mutual Fund	1,672,384
INVESCO DISCOVERY MD CP GR A		Mutual Fund	1,624,971
VANGUARD MID CAP INDEX FUND		Mutual Fund	1,517,740
WELLS FARGO SPECIAL MID A GM		Mutual Fund	1,420,352
INVESCO COMSTOCK FUND CL A		Mutual Fund	1,322,138
WELLS FARGO SPECIAL MID CAP A		Mutual Fund	1,321,574
LOOMIS SAYLES GLOBL ALLOC A GM		Mutual Fund	1,108,866
INVESCO DISCOVERY MD CP GR A GM		Mutual Fund	1,044,410
MFS INTRNTL INTRINSIC VL A GM		Mutual Fund	1,037,810
LOOMIS SAYLES GLOBAL ALLOC A		Mutual Fund	1,022,446
MFS INTERNATIONAL GRTH CL A GM		Mutual Fund	1,002,848
PIONEER BOND FUND GM		Mutual Fund	981,895
AMERICAN CENTURY SHORT DUR A		Mutual Fund	893,905
VANGUARD EMRG MRKTS INDEX GM		Mutual Fund	876,742
INVESCO SMALL CAP VALUE A GM		Mutual Fund	868,172
COLUMBIAN CONTRARIAN CORE CL A		Mutual Fund	835,069
NUVEEN STRATEGIC INCOME CL A		Mutual Fund	826,359
LOOMIS SAYLES CORE PLUS BOND A		Mutual Fund	717,829
AMERICAN CENTURY SHRT DUR A GM		Mutual Fund	571,846
VANGUARD EMERGING MRKTS INDEX		Mutual Fund	539,059
PIONEER BOND FUND		Mutual Fund	502,307
PGIM JENNISON SML COMP R4 GM		Mutual Fund	452,063
VANGUARD REIT INDEX FUND ADM		Mutual Fund	402,165
JOHN HANCOCK INTL GROWTH FD R2		Mutual Fund	401,043
INVESCO SMALL CAP VALUE A		Mutual Fund	356,783
NUVEEN STRATEGIC INCM CL A GM		Mutual Fund	340,158
BLACKROCK IMPACT MORTGAGE FD A		Mutual Fund	291,288
PGIM JENNISON SML COMP R4		Mutual Fund	78,819
JANUS HENDERSON GBL EQTY A		Mutual Fund	77,997
NEUBERGER BERMAN REAL EST CL A		Mutual Fund	62,648
FEDERATED HERMES CPTL PRSV ISP		Common Collective Trust Funds	3,979,060
FEDERATED HERMES CPTL PRSV GM		Common Collective Trust Funds	120,722
			<u>52,227,546</u>
* Notes receivable from participants		Notes receivable, due through May 2052; with interest rates from 4.25% to 8.00%	<u>619,022</u>
			<u>\$ 52,846,568</u>

* Party in interest

The above information has been certified by Bank of American, N.A., the trustee, to be complete and accurate.

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: HEA Clinic, P.A. 401(k) Plan
Plan Sponsor's Name: HEA Clinic, P.A. DBA Houston Eye Associates

EIN:76-0512625
PN:001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	ACCRUED INCOME	ACCRUED INCOME	616	616
	FEDERATED HERMES CPTL PRSV GM	COMMON / COLLECTIVE TRUSTS	120,722	120,722
	FEDERATED HERMES CPTL PRSV ISP	COMMON / COLLECTIVE TRUSTS	3,979,060	3,979,060
	LOAN FUND	LOANS	614,526	614,526
	BLF FEDFUND	MONEY MARKET	-54,208	-54,208
	AMERICAN CENTURY SHORT DUR A	MUTUAL FUNDS	947,136	893,905
	AMERICAN CENTURY SHRT DUR A GM	MUTUAL FUNDS	604,442	571,846
	BLACKROCK IMPACT MORTGAGE FD A	MUTUAL FUNDS	335,131	291,288
	COLUMBIAN CONTRARIAN CORE CL A	MUTUAL FUNDS	879,034	835,069
	INVESCO COMSTOCK FUND CL A	MUTUAL FUNDS	1,316,713	1,322,138
	INVESCO COMSTOCK FUND CL A GM	MUTUAL FUNDS	2,024,008	2,032,411
	INVESCO DISCOVERY MD CP GR A	MUTUAL FUNDS	1,800,612	1,624,971
	INVESCO DISCOVERY MD CP GR A GM	MUTUAL FUNDS	1,146,718	1,044,410
	INVESCO SMALL CAP VALUE A	MUTUAL FUNDS	390,788	356,783
	INVESCO SMALL CAP VALUE A GM	MUTUAL FUNDS	939,676	868,172
	JANUS HENDERSON GBL EQTY A	MUTUAL FUNDS	77,763	77,997
	JOHN HANCOCK INTL GROWTH FD R2	MUTUAL FUNDS	496,406	401,043
	LOOMIS SAYLES CORE PLUS BOND A	MUTUAL FUNDS	757,894	717,829
	LOOMIS SAYLES CR PLUS BD A GM	MUTUAL FUNDS	2,521,225	2,211,726

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: HEA Clinic, P.A. 401(k) Plan
Plan Sponsor's Name: HEA Clinic, P.A. DBA Houston Eye Associates

EIN:76-0512625
PN:001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	LOOMIS SAYLES GLOBAL ALLOC A	MUTUAL FUNDS	1,229,284	1,022,446
	LOOMIS SAYLES GLOBL ALLOC A GM	MUTUAL FUNDS	1,357,140	1,108,866
	MAINSTAY WINSLOW LR CP GR A GM	MUTUAL FUNDS	2,295,539	1,672,384
	MAINSTAY WINSLOW LRG CP GRTH A	MUTUAL FUNDS	2,535,435	1,972,716
	MFS INTERNATIONAL GRTH CL A GM	MUTUAL FUNDS	1,038,762	1,002,848
	MFS INTRNTL INTRINSIC VL A GM	MUTUAL FUNDS	1,244,933	1,037,810
	MFS INTRNTL INTRINSIC VL FD A	MUTUAL FUNDS	1,660,279	1,685,801
	NEUBERGER BERMAN REAL EST CL A	MUTUAL FUNDS	78,365	62,648
	NUVEEN STRATEGIC INCM CL A GM	MUTUAL FUNDS	383,343	340,158
	NUVEEN STRATEGIC INCOME CL A	MUTUAL FUNDS	945,990	826,359
	PGIM JENNISON SML COMP R4	MUTUAL FUNDS	79,592	78,819
	PGIM JENNISON SML COMP R4 GM	MUTUAL FUNDS	456,270	452,063
	PIONEER BOND FUND	MUTUAL FUNDS	596,519	502,307
	PIONEER BOND FUND GM	MUTUAL FUNDS	1,147,892	981,893
	VANGUARD 500 INDEX FUND	MUTUAL FUNDS	4,532,463	5,323,111
	VANGUARD EMERGING MRKTS INDEX	MUTUAL FUNDS	545,497	539,059
	VANGUARD EMRG MRKTS INDEX GM	MUTUAL FUNDS	888,084	876,742
	VANGUARD MID CAP INDEX FUND	MUTUAL FUNDS	1,421,769	1,517,740
	VANGUARD REIT INDEX FUND ADM	MUTUAL FUNDS	420,487	402,165

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: HEA Clinic, P.A. 401(k) Plan
Plan Sponsor's Name: HEA Clinic, P.A. DBA Houston Eye Associates

EIN:76-0512625
PN:001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	VANGUARD SMALL CAP INDEX FUND	MUTUAL FUNDS	1,775,594	1,987,572
	VANGUARD TOTAL BD MRK IDX ADM	MUTUAL FUNDS	4,063,659	3,528,396
	VANGUARD TOTAL INT STOCK INDEX	MUTUAL FUNDS	2,611,893	2,502,121
	VANGUARD TOTAL STOCK MRT ADM	MUTUAL FUNDS	2,517,052	2,765,427
	WELLS FARGO SPECIAL MID A GM	MUTUAL FUNDS	1,333,947	1,420,352
	WELLS FARGO SPECIAL MID CAP A	MUTUAL FUNDS	1,242,314	1,321,574
	PENDING SETTLEMENT FUND	PENDING SETTLEMENT FUNDS	390	390
	UNINVESTED CASH	UNINVESTED CASH	0	0