

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ORANGE COUNTY UROLOGY ASSOCIATES INC. , A MEDICAL GROUP</u> <u>23961 CALLE DE LA MAGDALENA</u> <u>STE 500</u> <u>LAGUNA HILLS, CA 92653</u>	1c Effective date of plan <u>01/01/2003</u>	2b Employer Identification Number (EIN) <u>57-1143045</u>
	2c Plan Sponsor's telephone number <u>949-855-1101</u>	2d Business code (see instructions) <u>621111</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2023	MOSES KIM, MD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

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		5 179
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 104
a(2) Total number of active participants at the end of the plan year		6a(2) 119
b Retired or separated participants receiving benefits		6b 12
c Other retired or separated participants entitled to future benefits.....		6c 39
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 170
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 171
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 169
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 16
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2R 2T 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 ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ORANGE COUNTY UROLOGY ASSOCIATES INC. , A MEDICAL GROUP	D Employer Identification Number (EIN) 57-1143045	

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
CHARLES SCHWAB INVESTMENT MGMT INC.
94-3106735

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CHARLES SCHWAB TRUST COMPANY
42-1558009

(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)

TRI-AD ACTUARIES, INC.

95-2887986

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64	NONE	14274	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 ☐

(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
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(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:	LTSP, INC.	b EIN:	95-3864890
c Position:	AUDITOR		
d Address:	4685 MAC ARTHUR COURT, SUITE 300 NEWPORT BEACH, CA 92660	e Telephone:	949-873-2420

Explanation: PREDECESSOR AUDIT FIRM MERGED WITH CURRENT AUDIT FIRM

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:

<b style="font-size: 1.2em;">SCHEDULE H <b style="font-size: 1.1em;">(Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b style="font-size: 1.2em;">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 <b style="font-size: 1.5em;">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 ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center; color: blue;">001</td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	001		
B Three-digit plan number (PN) ►	001					
C Plan sponsor's name as shown on line 2a of Form 5500 ORANGE COUNTY UROLOGY ASSOCIATES INC. , A MEDICAL GROUP	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">D Employer Identification Number (EIN) 57-1143045</td> <td style="width: 20%;"></td> </tr> </table>		D Employer Identification Number (EIN) 57-1143045			
D Employer Identification Number (EIN) 57-1143045						

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	1527	37809
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	625335	657552
(2) Participant contributions.....	1b(2)	2167	3
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	473516	455776
(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)	100313	36610
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	9008982	7662338
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	12129402	10324435

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	22341242	19174523

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	1143	70
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1143	70

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	22340099	19174453
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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)	662225	
(B) Participants	2a(1)(B)	513038	
(C) Others (including rollovers)	2a(1)(C)	79336	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1254599
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	25504	
(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)	2851	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		28355
(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)	560479	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		560479
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		-2032025
c Other income	2c		-2382896
d Total income. Add all income amounts in column (b) and enter total	2d		-2571488
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	540042	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		540042
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	54116	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		54116
j Total expenses. Add all expense amounts in column (b) and enter total	2j		594158
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3165646
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: MARCUM LLP

(2) EIN: 11-1986323

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		1816

	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		2000000
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 ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ORANGE COUNTY UROLOGY ASSOCIATES INC. , A MEDICAL GROUP		D Employer Identification Number (EIN) 57-1143045
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): 42-1558009		
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
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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 _____

**ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT
SHARING PLAN**

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

**DECEMBER 31, 2022 AND 2021 AND
FOR THE YEAR ENDED DECEMBER 31 2022**

**ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT
SHARING PLAN**

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Plan Participants of the
Orange County Urology Associates 401(k) Profit Sharing Plan

Opinion on the 2022 Financial Statements

We have audited the financial statements of Orange County Urology Associates 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2022, 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 (2022 Financial Statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Orange County Urology Associates 401(k) Profit Sharing Plan as of December 31, 2022, and the changes in net assets available for benefits for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion on the 2022 Financial Statements

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 Auditors' Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of Orange County Urology Associates 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the 2022 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.

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 Orange County Urology Associates 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date that the financial statements are 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.

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Our objectives are to obtain reasonable assurance about whether the 2022 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Orange County Urology Associates 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Orange County Urology Associates 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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.

2022 Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of (1) Form 5500 Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2022 and (2) Form 5500 Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended 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 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 has been subjected to the 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 GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

Other Matter

Auditors’ Report on the 2021 Financial Statements

The 2021 financial statements of the Plan were audited by LTSP, Inc., whose practice was merged with Marcum LLP as of June 1, 2022, and whose report dated October 4, 2022, expressed an unmodified opinion on those financial statements and included an other-matter paragraph that provided an opinion that the information in the 2021 supplemental schedules were fairly stated in all material respects in relation to the financial statements as a whole.

Marcum LLP

Costa Mesa, CA
October 10, 2023

**ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT
SHARING PLAN**

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments, at Fair Value	<u>\$ 18,442,549</u>	<u>\$ 21,611,900</u>
Non-Interest Bearing Cash	<u>37,809</u>	<u>1,527</u>
Receivables		
Employer contributions	657,552	625,335
Participant contributions	3	2,167
Notes receivable from participants	<u>36,610</u>	<u>100,313</u>
Total Receivables	<u>694,165</u>	<u>727,815</u>
Total Assets	<u>19,174,523</u>	<u>22,341,242</u>
Liability		
Excess contribution payable	<u>70</u>	<u>1,143</u>
Net Assets Available for Benefits	<u><u>\$ 19,174,453</u></u>	<u><u>\$ 22,340,099</u></u>

The accompanying notes are an integral part of these financial statements

**ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT
SHARING PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2022

Additions

Investment income

Dividends and interest	\$ 585,983
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Total investment income	<u>\$ 585,983</u>
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Interest Income from Notes Receivable from Participants	<u>2,851</u>
--	--------------

Contributions

Employer	662,225
Participants	513,038
Participant rollovers	<u>79,336</u>

Total Contributions	<u>1,254,599</u>
----------------------------	------------------

Total Additions	<u>1,843,433</u>
------------------------	------------------

Deductions

Net depreciation in fair value of investments	4,414,921
Benefits paid to participants	540,042
Administration expenses	<u>54,116</u>

Total Deductions	<u>5,009,079</u>
-------------------------	------------------

Net Decrease in Net Assets Available for Benefits	(3,165,646)
--	-------------

Net Assets Available for Benefits - Beginning	<u>22,340,099</u>
--	-------------------

Net Assets Available for Benefits - End	<u><u>\$ 19,174,453</u></u>
--	-----------------------------

The accompanying notes are an integral part of these financial statements

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of Orange County Urology Associates 401(k) Profit Sharing Plan (the “Plan”) is provided for general information only. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

GENERAL

The Plan was adopted on January 1, 2003 to qualify as a defined contribution retirement plan for Orange County Urology Associates Inc., A Medical Group and related employers’ (the “Company” or “Employer”) eligible employees. The Plan has a pre-tax salary reduction provision as defined under Section 401(k) of the Internal Revenue Code (the “IRC”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The Plan was amended and restated effective January 1, 2022.

On March 27, 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) which included several relief provisions to tax qualified plans and their participants that were put into operation by the Plan at that time. The Plan has adopted certain provisions of the CARES Act. Formal adoption of such provisions of the CARES Act is required to occur on or before December 31, 2025.

ELIGIBILITY

All employees of the Company are eligible to participate in the Plan except for those represented by a collective bargaining agreement, nonresident aliens who do not earn income which constitutes United States source income, leased employees, employees not reported on the payroll records of the Employer as a common law employee, employees part of an asset or stock acquisition, merger, or similar transaction until the expiration of the transition period and employees of an affiliated employer unless adopted by the Plan. An employee is eligible to participate in the Plan after completing 2 months of service and if the employee is at least 18 years of age. An employee must complete 1 year of service and be at least 18 years of age to be eligible to receive profit sharing contributions. Entry dates are the first day of the month after the employee meets the eligibility requirements.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

CONTRIBUTIONS

Under the terms of the Plan, participants may make pre-tax elective deferral contributions up to 100% of their annual compensation subject to the limitations set forth by the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants also have an option to designate all or any portion of their contributions to be withheld on an after-tax basis as Roth elective deferral contributions.

The Plan adopted “safe harbor” provisions which include an automatic enrollment feature. When hired as an eligible employee, participants are automatically enrolled in the Plan with a minimum deferral rate of 3%. The deferral rate increases 1% each year until the participant’s deferral rate reaches 6%. A participant may elect to have a higher or lower deferral rate or can elect to opt out of the Plan. The Company makes a nonelective safe harbor contribution without regard to the Company’s current or accumulated profits as determined each year by the Company. The Company chose to make a safe harbor contribution for the year ended December 31, 2022 equal to 3% of the participant’s eligible compensation.

The Company may also make discretionary matching contributions equal to a uniform percentage of the participant’s salary deferrals. No discretionary matching contributions were made for the year ended December 31, 2022 and 2021.

The Company may also make a “non safe harbor” profit sharing contribution in an amount and based on an allocation group as determined by the Company. During the year ended December 31, 2022, the Company made a profit sharing contribution of a minimum 2.00% of the participant’s eligible compensation.

The Company may also make a qualified non-elective contribution (“QNEC”) which is not a matching contribution. The non-elective contribution may be discretionary or may be utilized to satisfy certain administrative provisions relating to the Plan’s operations.

The Plan allows participants to make rollover contributions from other qualified plans.

Participants direct the investment of all contributions to their account into various investment options offered by the Plan.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant allocation of (a) the participant's contribution, (b) the Company's contributions and (c) Plan earnings less an allocation of investment and operating expenses charged to the Plan. Allocations of fund earnings are based upon the ratio that each participant's fund balance bears to the total investment fund balance. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

SAFE HARBOR ELECTION

The Plan has elected to be a Safe Harbor Plan according to IRC regulations. Accordingly, the Plan must meet certain requirements relating to employer contributions and vesting schedules and meet the applicable "safe harbor" requirement. If the Plan meets the "safe harbor" requirements it is not subject to certain discrimination tests required by the IRC.

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their account balance, whichever is less. Loan terms range from one to five years or more for the purchase of a primary residence. The loans are secured by the balance in the participant's vested account and bear interest at a rate commensurate with the prevailing commercial rate for loans of similar types plus 1%. Principal and interest are paid ratably through payroll deductions. Delinquent or defaulted notes receivables from participants are written off as "deemed" distributions at the end of the quarter following the quarter in which the default occurs.

VESTING

Participants are 100% vested in their elective contributions, safe harbor nonelective contributions and earnings on these contributions. Vesting in the Company discretionary nonelective profit sharing contributions, discretionary matching contributions, and related earnings is based on years of continuous service according to the following schedule:

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

VESTING (CONTINUED)

Years of Service for Vesting	Percent Vested
Less than two	0%
At least two but less than three	20%
At least three but less than four	40%
At least four but less than five	60%
At least five but less than six	80%
Six or more	100%

A participant will be 100% vested in their Company discretionary nonelective profit sharing contributions and discretionary matching contributions upon death, disability, or if the participant is employed on or after their early or normal retirement age.

FORFEITURES

Amounts forfeited from terminating participants' non-vested portion of their discretionary nonelective contribution, employer matching contribution and earnings on such contributions may be used to reduce administrative expenses or used to reduce the Company contributions. As of December 31, 2022 and 2021, there were approximately \$46,000 and \$46,500, respectively, of unallocated forfeited non-vested accounts available. There were approximately \$46,500 of forfeitures used to reduce Company contributions during the year ended December 31, 2022. During 2023, approximately \$48,400 of forfeitures were used to fund Company contributions relating to the 2022 Plan year.

PAYMENT OF BENEFITS

Plan benefits are distributed in a lump sum or in the form of a deferred payout upon normal retirement age of 65, death or total disability prior to retirement. Upon termination of employment by reason other than retirement, death or total disability, a participant may request to receive a cash distribution of their account.

Active participants may withdraw in a single sum any part of their vested account resulting from rollover contributions at any time, any part of their vested account resulting from elective deferral contributions in the event of undue financial hardship, or any part of their account upon attainment of age 59 ½.

In accordance with the plan provisions and Internal Revenue Code, participants that have reached the age of 72 or older are required to receive Required Minimum Distributions.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

PAYMENT OF BENEFITS (CONTINUED)

Upon termination, a participant's total vested benefit of less than \$1,000 is subject to an involuntary cash-out distribution even if the participant does not consent to a distribution. Any distribution greater than \$1,000 but less than \$5,000 that is made without the participant's consent will be rolled over to an individual retirement plan designated by the plan administrator.

PLAN ADMINISTRATIVE EXPENSES

The Company provides or pays for certain accounting, legal, administrative and management services without charge to the Plan. Fees related to the administration of notes receivable from participants and certain fees related to distributions are charged directly to participant accounts and are included in administrative expenses. Additionally, plan recordkeeping fees that are not paid by forfeitures are charged directly to participant accounts. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America and present the net assets available for benefits and the changes in those net assets. Except for unutilized forfeitures discussed in Note 1, the net assets of the Plan are allocated entirely to individual participants' accounts.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan trustees to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

VALUATION OF INVESTMENTS AND INCOME RECOGNITION

All investments are carried 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. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date and interest is recorded as earned. Net appreciation and depreciation include the Plan's gain and losses on investment bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan classifies participant loans as notes receivable from participants in the statements of net assets available for benefits and measures them at their unpaid principal balance plus any accrued interest. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. Delinquent or defaulted notes receivables from participants are written off as "deemed" distributions at the end of the quarter following the quarter in which the default.

CONTRIBUTION FUNDING

The Company makes contributions to the Plan for participant contributions concurrent with the related pay periods. Company contributions are funded on an annual basis.

PAYMENT OF BENEFITS

Benefit payments to participants are recorded upon distribution.

NOTE 3 - FAIR VALUE MEASUREMENTS

Fair value measurements are based on 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 are described as follows:

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

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 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 assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2022 and 2021:

Mutual Funds

These investments are valued at the closing quoted market price reported on the active market on which the public investment securities are traded.

Interest Bearing Cash

These investments represent amounts invested in a financial institution or money market fund, which consists of highly liquid short-term investments.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

Self-Directed Brokerage Accounts

Investments included in the self-directed brokerage accounts include the following: (1) Interest-bearing cash – these investments represent amounts invested in a financial institution or money market funds, which consists of highly liquid short-term investments, and (2) Mutual funds, common stock, preferred stock, exchange traded products and unit investment trusts – these investments are valued at the closing quoted market price reported on the active market on which the individual securities are traded. Also, included in the self-directed brokerage accounts is non-interest bearing cash which historically has not been significant to the Plan, and is disclosed separately from the fair value hierarchy.

Partnership Interest

Represents an investment in privately held entity that holds a vacant lot. This investment is valued based on the estimated net asset value of the property.

Insurance Contracts

Investments with insurance companies through unallocated contracts whereby related payments to the insurance entity are accumulated in an unallocated fund to be used to meet benefit payments when employees retire, either directly or through the purchase of annuities. These funds may be withdrawn and otherwise invested. Unallocated funds may be commingled in a general or pooled separate account or held in an individual separate account. The contract is credited with contributions (premium payments), investment earnings based on the contract terms less any administrative charges and distributions.

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.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

The following are the Plan's financial instruments carried at fair value categorized by the fair value hierarchy as of December 31, 2022 and 2021:

Fair Value Measurements at December 31, 2022

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 7,761,702	\$ --	\$ --	\$ 7,761,702
Interest bearing cash	455,776	--	--	455,776
Self-directed brokerage accounts	9,784,281	--	--	9,784,281
Partnership interest	--	--	24,606	24,606
Insurance contract	<u>--</u>	<u>--</u>	<u>416,184</u>	<u>416,184</u>
Total Investments, at Fair Value	<u>\$ 18,001,759</u>	<u>\$ --</u>	<u>\$ 440,790</u>	<u>\$ 18,442,549</u>

Fair Value Measurements at December 31, 2021

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 9,128,849	\$ ---	\$ ---	\$ 9,128,849
Interest bearing cash	473,516	---	---	473,516
Self-directed brokerage accounts	11,567,469	---	---	11,567,469
Partnership interest	---	---	24,606	24,606
Insurance contract	<u>---</u>	<u>---</u>	<u>417,460</u>	<u>417,460</u>
Total Investments, at Fair Value	<u>\$ 21,169,834</u>	<u>\$ ---</u>	<u>\$ 442,066</u>	<u>\$ 21,611,900</u>

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

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

	<u>Partnership Interest</u>	<u>Insurance Contracts</u>	<u>Total</u>
Beginning balance	\$ 24,606	\$ 417,460	\$ 442,066
Total gains or losses (realized and unrealized)	---	(66,776)	(66,776)
Purchases	<u>---</u>	<u>65,500</u>	<u>65,500</u>
Ending balance	<u>\$ 24,606</u>	<u>\$ 416,184</u>	<u>\$ 440,790</u>

Quantitative Information about Level 3 Fair Value Measurements

The fair value of the Level 3 investments are based on significant unobservable inputs, including the interest rates of the applicable investment contracts. Significant fluctuations in any of the inputs in isolation could result in a significantly different fair value measurement.

The following table provides quantitative information about the significant unobservable inputs used for recurring fair value measurements categorized within Level 3 as of December 31, 2022 and 2021:

	<u>Fair Value</u>	<u>Valuation Techniques</u>	<u>Unobservable Inputs</u>	<u>Range Of Inputs</u>
<u>December 31, 2022</u>				
Partnership interest				
(a) Coachella Valley Center 85, Ltd.	\$ 24,606	Net asset value method, see note A.	Partnership activity	N/A
Insurance contract				
(b) Jackson National Life Insurance Company	\$ 416,184	Ending account value, see note B.	Annuity Contract Provisions	N/A

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

	<u>Fair Value</u>	<u>Valuation Techniques</u>	<u>Unobservable Inputs</u>	<u>Range Of Inputs</u>
<u>December 31, 2021</u>				
Partnership interest				
(a) Coachella Valley Center 85, Ltd.	\$ 24,606	Net asset value method, see note A.	Partnership activity	N/A
Insurance contracts				
(b) Jackson National Life Insurance Company	\$ 417,460	Ending account value, see note B.	Annuity Contract Provisions	N/A

- A. The fair value of the partnership interest is derived from data for comparable properties that have sold in the same geographic region adjusted for the application of price appreciation.
- B. Ending account value is the value prior to the application of any surrender charge, market value adjustment, and any other fees and charges that may be applicable to the annuity contract.

NOTE 4 - 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 termination, participants would be 100% vested in their account balances.

NOTE 5 - RISKS AND UNCERTAINTIES

The plan invests in various investment securities. Investment securities are exposed to various risk such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities. Due to the level of risk associated with certain investment securities, it is 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 statements of net assets available for plan benefits.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are units of a money market fund which are managed by Charles Schwab Bank, the custodian as defined by the Plan.

Fees incurred for investment management services are included in net appreciation (depreciation) in fair value of investments. These fees are paid to the investment custodian or its affiliates.

Additionally, as described in Note 1, certain administrative expenses related to participant related activities are paid directly to Charles Schwab Bank and its affiliates.

Additionally, fees may be paid to certain service providers that are considered parties-in-interest under ERISA and these fees are included in administrative fees.

The Plan also allows for the issuance of notes receivable to participants in accordance with the related regulations.

These transactions qualify as party-in-interest transactions for which there are statutory exemptions.

NOTE 7 - TAX STATUS

The Company has adopted a non-standardized pre-approved plan which 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 Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the plan administrator believes that the Plan as adopted has been operated in accordance with the Plan document. Accordingly, no provision was made for federal income taxes in the accompanying financial statements.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NOTE 7 - TAX STATUS (CONTINUED)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan's tax returns generally remain open for Federal tax audits for three years from the filing date.

NOTE 8 - PROHIBITED TRANSACTIONS

During the Plan years ended December 31, 2022 and 2021, the plan sponsor inadvertently failed to deposit \$1,817 of participant deferrals within the required timeframe as stated by ERISA. These deferrals were deposited beyond the earliest expected date on which assets could be segregated from the employer's assets. The U.S. Department of Labor considers late deposits to be prohibited transactions. The plan sponsor calculated lost earnings on these deferrals and deposited the lost earnings related to the December 31, 2022 Plan year end during 2023 and deposited the lost earnings related to the December 31, 2021 Plan year end during 2022.

The plan sponsor has self-corrected these prohibited transactions and does not believe that these issues will have a material impact on the Plan's net assets available for benefits or the Plan's tax status.

NOTE 9 - SUBSEQUENT EVENTS

The Plan has evaluated all subsequent events through October 10, 2023, the date the financial statements were available to be issued. Except as noted below, there were no other events identified requiring recognition or disclosure in the financial statements.

The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management is evaluating the impact of the adoption and implementation of this legislation on the Plan.

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

FORM 5500 SCHEDULE H, LINE 4a SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FEIN: 57-1143045
PLAN NUMBER: 001

YEAR ENDED DECEMBER 31, 2022

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption (PTE) 2002- 51
Check Here ☐ If Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
(A) \$ 1,763 \$	-- \$	1,763 \$	-- \$	--
(B) \$ 53 \$	-- \$	53 \$	-- \$	--

- (A) Relates to the 2021 Plan year with applicable lost earnings deposited during 2022.
(B) Relates to the 2022 Plan year with applicable lost earnings deposited during 2023.

See Independent Auditors' Report

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

FORM 5500 SCHEDULE H, LINE 4i SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 57-1143045
PLAN NUMBER: 001

DECEMBER 31, 2022

(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
	<u>Mutual Funds</u>			
	Allspring Global Investments	Allspring Special Mid Cap Value Fund	**	\$ 222,376
	American Funds	American Funds Capital Income Builder	**	266,590
	American Funds	American Funds 2020 Target Date Ret	**	159,337
	American Funds	American Funds 2030 Target Date Ret	**	219,818
	American Funds	American Funds 2040 Target Date Ret	**	2,666,967
	American Funds	American Funds 2050 Target Date Ret	**	1,796,456
	American Funds	American Funds Cap World Growth and Inc	**	52,014
	American Funds	American Funds The Growth Fund of America	**	681,150
	American Funds	American Funds New Perspective Fund	**	157,351
	Baron Capital Group	Baron Small Cap Fund Retail Class	**	77,725
	American Funds	American Funds EuroPacific Growth Fund	**	212,983
	Goldman Sachs	Goldman Sachs Small Cap Value Fund	**	96,008
	Hartford Mutual Funds	The Hartford Capital Appreciation Fund	**	114,238
	Loomis Sayles Funds	Loomis Sayles Inv Grade Bond	**	94,831
	Lord Abbett	Lord Abbett Bond Debenture Fund	**	141,272
	Principal Financial Group	Principal Government & High Quality Bond Fund	**	9,711
	Putnam	Putnam Equity Income Fund	**	450,032
	Vanguard	Vanguard Mid Cap Growth Inv	**	243,479
	Columbia Threadneedle	Columbia U.S. Government Mortgage	**	99,364
				7,761,702
	<u>Interest Bearing Cash</u>			
*	Schwab Bank Savings	Money market deposit account	**	455,776
	<u>Self-Directed Brokerage Accounts</u>			
	PCRA	Self-directed brokerage accounts	**	7,535,212
	J.P. Morgan Securities	Self-directed brokerage accounts	**	375,040
	Kestra Investment Services, LLC	Self-directed brokerage accounts	**	98,122
	LPL Financial	Self-directed brokerage accounts	**	1,775,907
				9,784,281
	<u>Partnership Interest</u>			
	Coachella Valley Center 85, Ltd.	Other assets	**	24,606

See Independent Auditors' Report

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

FORM 5500 SCHEDULE H, LINE 4i SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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DECEMBER 31, 2022

(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
	<u>Insurance Contract</u>			
	Jackson National Life Insurance Company	Unallocated insurance contract	**	416,184
				<u>\$ 18,442,549</u>
*	<u>Participant Loans</u>	Interest rates ranging from 3.25% to 7.00% and maturing through 2026	\$0	\$ 36,610
*	<i>Party-in-interest</i>			
**	<i>Historical cost is not required for participant directed investments</i>			

See Independent Auditors' Report

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

FORM 5500 SCHEDULE H, LINE 4i SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 57-1143045
PLAN NUMBER: 001

DECEMBER 31, 2022

(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
	<u>Mutual Funds</u>			
	Allspring Global Investments	Allspring Special Mid Cap Value Fund	**	\$ 222,376
	American Funds	American Funds Capital Income Builder	**	266,590
	American Funds	American Funds 2020 Target Date Ret	**	159,337
	American Funds	American Funds 2030 Target Date Ret	**	219,818
	American Funds	American Funds 2040 Target Date Ret	**	2,666,967
	American Funds	American Funds 2050 Target Date Ret	**	1,796,456
	American Funds	American Funds Cap World Growth and Inc	**	52,014
	American Funds	American Funds The Growth Fund of America	**	681,150
	American Funds	American Funds New Perspective Fund	**	157,351
	Baron Capital Group	Baron Small Cap Fund Retail Class	**	77,725
	American Funds	American Funds EuroPacific Growth Fund	**	212,983
	Goldman Sachs	Goldman Sachs Small Cap Value Fund	**	96,008
	Hartford Mutual Funds	The Hartford Capital Appreciation Fund	**	114,238
	Loomis Sayles Funds	Loomis Sayles Inv Grade Bond	**	94,831
	Lord Abbett	Lord Abbett Bond Debenture Fund	**	141,272
	Principal Financial Group	Principal Government & High Quality Bond Fund	**	9,711
	Putnam	Putnam Equity Income Fund	**	450,032
	Vanguard	Vanguard Mid Cap Growth Inv	**	243,479
	Columbia Threadneedle	Columbia U.S. Government Mortgage	**	99,364
				7,761,702
	<u>Interest Bearing Cash</u>			
*	Schwab Bank Savings	Money market deposit account	**	455,776
	<u>Self-Directed Brokerage Accounts</u>			
	PCRA	Self-directed brokerage accounts	**	7,535,212
	J.P. Morgan Securities	Self-directed brokerage accounts	**	375,040
	Kestra Investment Services, LLC	Self-directed brokerage accounts	**	98,122
	LPL Financial	Self-directed brokerage accounts	**	1,775,907
				9,784,281
	<u>Partnership Interest</u>			
	Coachella Valley Center 85, Ltd.	Other assets	**	24,606

See Independent Auditors' Report

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

FORM 5500 SCHEDULE H, LINE 4i SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 57-1143045
PLAN NUMBER: 001

DECEMBER 31, 2022

(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
	<u>Insurance Contract</u>			
	Jackson National Life Insurance Company	Unallocated insurance contract	**	416,184
				<u>\$ 18,442,549</u>
*	<u>Participant Loans</u>	Interest rates ranging from 3.25% to 7.00% and maturing through 2026	\$0	\$ 36,610
*	<i>Party-in-interest</i>			
**	<i>Historical cost is not required for participant directed investments</i>			

See Independent Auditors' Report

ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN

FORM 5500 SCHEDULE H, LINE 4a SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FEIN: 57-1143045
PLAN NUMBER: 001

YEAR ENDED DECEMBER 31, 2022

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption (PTE) 2002- 51
Check Here ☐ If Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
(A) \$ 1,763 \$	-- \$	1,763 \$	-- \$	--
(B) \$ 53 \$	-- \$	53 \$	-- \$	--

- (A) Relates to the 2021 Plan year with applicable lost earnings deposited during 2022.
(B) Relates to the 2022 Plan year with applicable lost earnings deposited during 2023.

See Independent Auditors' Report

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 ORANGE COUNTY UROLOGY ASSOCIATES 401(K) PROFIT SHARING PLAN	1b	Three-digit plan number (PN) ▶	001
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) ORANGE COUNTY UROLOGY ASSOCIATES INC. , A MEDICAL GROUP 23961 CALLE DE LA MAGDALENA STE 500 LAGUNA HILLS CA 92653	1c	Effective date of plan	01/01/2003
	2b	Employer Identification Number (EIN)	57-1143045
	2c	Plan Sponsor's telephone number	(949) 855-1101
	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	 Signature of plan administrator	10/10/2023 Date	MOSES KIM, MD Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413