

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>DALLAS RENAL GROUP, P.A. 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
1c Effective date of plan <u>01/12/2005</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>DALLAS RENAL GROUP, P.A.</u> <u>3571 WEST WHEATLAND ROAD, SUITE 101</u> <u>DALLAS, TX 75237</u>	2b Employer Identification Number (EIN) <u>20-2199650</u>	2c Plan Sponsor's telephone number <u>972-274-5555</u>
2d Business code (see instructions) <u>621492</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.	10/11/2023	DR. IRFAN AGHA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2023	DR. IRFAN AGHA
	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	5 129
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 103 6a(2) 87 6b 0 6c 32 6d 119 6e 0 6f 119 6g 119 6h 15
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 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) ☒ 1 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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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 DALLAS RENAL GROUP, 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 DALLAS RENAL GROUP, P.A.	D Employer Identification Number (EIN) 20-2199650	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CP-LT1K	119	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 11349	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid KOVACK SECURITIES INC 6451 NORTH FEDERAL HIGHWAY SUITE 1201 FORT LAUDERDALE, FL 33308
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
11349	0		4

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** 3976830**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 3432126**c** Additions: (1) Contributions deposited during the year **7c(1)** 1629656
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 61800
(4) Transferred from separate account **7c(4)** 3390960
(5) Other (specify below) **7c(5)** 52391(6) Total additions **7c(6)** 5134807**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 8566933**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 1501276(2) Administration charge made by carrier **7e(2)** 2195(3) Transferred to separate account **7e(3)** 3057317(4) Other (specify below) **7e(4)** 29315▶ **LOANS & FORFEITURES**(5) Total deductions **7e(5)** 4590103**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 3976830

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 DALLAS RENAL GROUP, 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 DALLAS RENAL GROUP, P.A.	D Employer Identification Number (EIN) 20-2199650

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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 64	RECORDKEEPER	41776	Yes ☒ No ☐	Yes ☒ No ☐	5947	Yes ☐ No ☒

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

THE PENSION SPECIALISTS, LTD

10501 NORTH SECOND STREET
MACHESNEY PARK, IL 61115-1455

36-3592542

(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 64	TPA	11082	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

KOVACK SECURITIES INC

6451 NORTH FEDERAL HIGHWAY
SUITE 201
FORT LAUDERDALE, FL 33308

(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?
27	ADVISOR		Yes ☒ No ☐	Yes ☐ No ☒	43489	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
KOVACK SECURITIES	27	43489

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	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 DALLAS RENAL GROUP, 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 DALLAS RENAL GROUP, P.A.	D Employer Identification Number (EIN) 20-2199650	

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: NATIONWIDE LIFE INSURANCE COMPANY		
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE COMPANY		
c EIN-PN 31-4156830-009	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11092929
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
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
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**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>DALLAS RENAL GROUP, P.A. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DALLAS RENAL GROUP, P.A.</u>	D Employer Identification Number (EIN) <u>20-2199650</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 Total noninterest-bearing cash.....	1a
b Receivables (less allowance for doubtful accounts):	
(1) Employer contributions.....	1b(1)
(2) Participant contributions.....	1b(2)
(3) Other.....	1b(3)
c General investments:	
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)
(2) U.S. Government securities	1c(2)
(3) Corporate debt instruments (other than employer securities):	
(A) Preferred	1c(3)(A)
(B) All other	1c(3)(B)
(4) Corporate stocks (other than employer securities):	
(A) Preferred	1c(4)(A)
(B) Common.....	1c(4)(B)
(5) Partnership/joint venture interests	1c(5)
(6) Real estate (other than employer real property)	1c(6)
(7) Loans (other than to participants).....	1c(7)
(8) Participant loans.....	1c(8)
(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)
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)
(15) Other	1c(15)

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	18519025	16556236

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	18519025	16556236
---	-----------	----------	----------

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)	1404105	
(B) Participants	2a(1)(B)	907260	
(C) Others (including rollovers)	2a(1)(C)	53072	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2364437
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	4695	
(F) Other	2b(1)(F)	61800	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		66495
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(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)		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)		-2814066
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-383134
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1575693	
(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)		1575693
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)		
(3) Investment advisory and management fees	2i(3)	3962	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3962
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1579655
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1962789
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: **POOLER CPA GROUP, LLC**

(2) EIN: **82-4354021**

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		232

	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 DALLAS RENAL GROUP, 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 DALLAS RENAL GROUP, P.A.		D Employer Identification Number (EIN) 20-2199650
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): 31-4156830		
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 _____

DALLAS RENAL GROUP, P.A. 401(K) PLAN

**FINANCIAL STATEMENTS
DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)**

AND

**SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2022**



Pooler
CPA Group, LLC

DALLAS RENAL GROUP, P.A.
401(K) PLAN

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Independent Auditor's Report

To the Administrative Committee of the
Dallas Renal Group, P.A. 401(k) Plan
Dallas, TX

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2022 Financial Statements

We have performed an audit of the financial statements of Dallas Renal Group, P.A. 401(k) 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 statement 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 then ended, and the related notes to the financial statements (2022 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2022, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section:

- The amounts and disclosures in the accompanying 2022 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.
- The information in the accompanying 2022 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 on the 2022 Financial Statements

We conducted our audit 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 2022 Financial Statements section of our report. We are required to be independent of the Dallas Renal Group, P.A. 401(k) 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 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. 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 Dallas Renal Group, P.A. 401(k) Plan's ability to continue as a going concern for January 1, 2023 through December 31, 2023.

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 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements 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 Dallas Renal Group, P.A. 401(k) Plan's internal controls. 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 Dallas Renal Group, P.A. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audit 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 2022 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, the Schedule of Assets (Held at End of Year) and the Schedule of Delinquent Participant Contributions for the year ended December 31, 2022, are presented for the purpose of additional analysis and are not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental 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 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 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 Department of Labor'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 meets the requirements of ERISA Section 103(a)(3)(C).

Other Matter – Report on Compiled 2021 Financial Statements

Plan management is responsible for the accompanying financial statement of Dallas Renal Group, P.A. 401(k) Plan, which comprises the statement of net assets available for benefits as of December 31, 2021. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by plan management. Accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on the financial statement.

*Pooler
CPA Group, LLC*

Pooler CPA Group, LLC
Memphis, Indiana
October 6, 2023

DALLAS RENAL GROUP, P.A.
401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)

	AUDITED 2022	COMPILED 2021
ASSETS		
Investments at Fair Value, see Note D	\$ 15,013,198	\$ 16,986,143
Receivables		
Participants' Contributions	56,560	70,276
Employer Contributions	1,411,439	1,423,795
Notes Receivable from Participants	75,039	109,087
Total Receivables	1,543,038	1,603,158
TOTAL ASSETS	16,556,236	18,589,301
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 16,556,236</u>	<u>\$ 18,589,301</u>

DALLAS RENAL GROUP, P.A.
401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2022 (AUDITED)

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

INVESTMENT INCOME (LOSS)

Net appreciation (depreciation)	
in fair value of investments	\$ (2,814,066)
Other Income	61,800
Total Investment Income (Loss)	<u>(2,752,266)</u>

Interest Income on Notes Receivable from Participants	4,695
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CONTRIBUTIONS

Participants	836,984
Rollover	53,072
Employer	1,404,105
Total contributions	<u>2,294,161</u>

Total additions (loss)	<u>(453,410)</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	1,575,693
Administrative expenses	3,962
Total deductions	<u>1,579,655</u>

NET INCREASE (DECREASE)	(2,033,065)
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NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>18,589,301</u>
End of year	<u>\$ 16,556,236</u>

DALLAS RENAL GROUP, P.A.

401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)

NOTE A – PLAN DESCRIPTION

The following description of the Dallas Renal Group, 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 401(k), safe harbor and profit-sharing plan sponsored by Dallas Renal Group, P.A. (the “Company” and “Employer”) with a plan year end of December 31st. The original Plan became effective January 12, 2005 with the most recent restatement of the Plan being effective January 1, 2023. This amendment updated the Plan’s third-party administrator, recordkeeper, and custodian. The Plan covers substantially all employees of the Company. The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

ELIGIBILITY

The Plan covers substantially all employees of the Company who are age 21 and have completed 3 months of continuous service. In general, covered employees may enter the Plan on the 1st of the Plan quarter following, or coinciding with, satisfying the eligibility requirements.

PARTICIPANT AND COMPANY CONTRIBUTIONS

Each year, participants may elect to contribute a percentage or dollar amount of their eligible compensation to the Plan in pre-tax contributions up to the maximum allowed under the Internal Revenue Code (“IRC”). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also rollover funds from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan offers a safe harbor matching contribution of 100 percent on the first 3 percent and 50 percent on the next 2 percent deferred to the Plan. Participants are eligible for the safe harbor match after 1 year of continuous service. Participants direct the investment of the safe harbor matching contributions into various investment options offered by the Plan.

The Plan incorporates a discretionary profit-sharing contribution that is determined annually. Participants are eligible for the profit-sharing contribution after 1 year of continuous service. The discretionary profit-sharing contribution is invested as directed by the participant. Contributions are subject to Internal Revenue Service (“IRS”) limitations.

PARTICIPANT ACCOUNTS

Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s contributions, and (b) Plan earnings or losses, and is charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, 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.

DALLAS RENAL GROUP, P.A.

401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)

NOTE A – PLAN DESCRIPTION – CONT.

VESTING

Participants are immediately vested in their elective (voluntary) contributions, safe harbor contributions, and any income or loss thereon. Vesting in the Company's profit-sharing contribution portion of their account, and any income or loss thereon, is based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vesting</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

FORFEITED ACCOUNTS

At December 31, 2022 and 2021, there were \$28,541 and \$7,389, respectively, of forfeited non-vested accounts. Any forfeiture amounts can be used to pay plan expenses or to reduce future employer contributions. \$7,884 of forfeitures were utilized during 2022.

PAYMENT OF BENEFITS

Upon termination of employment, death, disability, or normal retirement, a participant (or designated beneficiary) will receive 100% of his or her vested account balance in a lump sum cash payment or rollover. Distribution of a participant's salary deferral contributions and their vested Employer contribution accounts may also be made in the case of certain financial hardships. In-service withdrawals are permitted once an employee reaches the age of 59 ½. Required Minimum Distributions (RMDs) are required once the participant reaches age 72.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan provides that participants can borrow funds of at least \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at a commercially reasonable fixed rate of interest as determined by the Plan administrator. The term of the loan cannot exceed five years, except if the loan proceeds are used to finance the purchase of a primary residence, in which case the loan term may not exceed thirty years. Principal and interest is paid ratably through weekly payroll deductions. A participant may only have one loan outstanding at a time.

NOTE B – SUMMARY OF ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

USE OF ESTIMATES

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could vary from these estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

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 exit price). See Note D for a discussion of fair value measurements.

DALLAS RENAL GROUP, P.A.

401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)

NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONT.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the loan balance is reduced and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2022 and 2021.

PAYMENT OF BENEFITS

Benefit payments to participants and their beneficiaries are recorded when paid.

OPERATING EXPENSES

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and investment advisory fees are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in the net appreciation of the fair value of the investments, except those related to investment advisory fees, which are paid by the participants through their accounts.

DATE OF MANAGEMENT REVIEW

Subsequent events were evaluated through October 6, 2023, which is the date the financial statements were available to be issued. Management is not required to and has not evaluated events or transactions that occurred after October 6, 2023.

NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY TRUSTEE

The Plan Administrator has elected the method of compliance permitted by 29 CFR Section 2520.103-8 of the Department of Labor Rules and Regulations and disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the trustee, Nationwide Trust Company, FSB, and Nationwide Life Insurance Company, and was not subjected to any auditing procedures performed by the independent public accountants.

- a. All investments shown in the accompanying statements of net assets available for benefits and notes receivable from participants.
- b. Net investment income from the investments and interest income from notes receivable from participants, as shown in the accompanying statement of changes in net assets available for benefits, including dividends and interest income and net realized and unrealized appreciation (depreciation) in the fair value of assets.

DALLAS RENAL GROUP, P.A.

401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)

NOTE D – FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB (Financial Accounting Standards Board) ASC (Accounting Standards Codification) 820 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 method 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 and liability; and • 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 of the assets and liabilities.

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.

There have been no changes between levels in 2022 or 2021.

Following is a description of the valuation methodologies used for assets measured at fair value in 2022 and 2021.

Money Market Funds: Valued based on quoted market prices in active markets for identical securities.

Self-Directed Brokerage Account: Account primarily consists of common stocks that are valued on the basis of readily determinable market prices.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended 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.

DALLAS RENAL GROUP, P.A. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

Group Annuity Contract: The group annuity contract is with Nationwide Life Insurance Company and is not fully benefit responsive. The annuity contract is valued based on the fair value as reported to the Plan by Nationwide Life Insurance Company using the net asset value (NAV) of the units of the annuity contract and includes any interest credited to the fund. The net asset value, as provided by Nationwide Life Insurance Company, is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value. Participant transactions (purchases and sales) may occur daily. The contract had quarterly rates of 1.54%, 1.49%, 1.48%, and 1.48% for the first through fourth quarters of 2021, respectively. The contract had quarterly rates of 1.48%, 1.92%, 1.48%, and 1.56% for the first through fourth quarters of 2022, respectively.

The method 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's management believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 75,804	\$ -	\$ -	\$ 75,804
Self-Directed Brokerage Account	230,491	-	-	230,491
Mutual Funds	10,730,073	-	-	10,730,073
Total Assets in the Fair Value Hierarchy	11,036,368	-	-	11,036,368
Other Investments Measured at Net Asset Value (a)				3,976,830
Total Assets at Fair Value	\$ 11,036,368	\$ -	\$ -	\$ 15,013,198

Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 8,341	\$ -	\$ -	\$ 8,341
Self-Directed Brokerage Account	359,742	-	-	359,742
Mutual Funds	13,185,934	-	-	13,185,934
Total Assets in the Fair Value Hierarchy	13,554,017	-	-	13,554,017
Other Investments Measured at Net Asset Value (a)				3,432,126
Total Assets at Fair Value	\$ 13,554,017	\$ -	\$ -	\$ 16,986,143

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

DALLAS RENAL GROUP, P.A. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

Investments Measured Using the Net Asset Value Per Share Practical Expedient

The following table summarizes investments measured at fair value based on the net asset value practical expedient as of December 31, 2022 and 2021, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Group Annuity Contract	\$ 3,976,830	Not Applicable	Daily	Not Applicable

December 31, 2021	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Group Annuity Contract	\$ 3,432,126	Not Applicable	Daily	Not Applicable

NOTE E – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Nationwide Trust Company, FSB, and Nationwide Life Insurance Company are the custodians of the Plan assets, Nationwide Financial Services, Inc. provides recordkeeping services, CCG Investments provide investment advisory services to the Plan and its participants, and The Pension Specialists, Ltd. provides third party administrative services. Pooler CPA Group, LLC is the Plan auditor. Therefore, these transactions qualify as party-in interest transactions.

Audit fees and certain other administrative expenses are rendered by parties in interest and are paid by the Company. The Company also provides certain administrative services for the Plan for which it receives no compensation.

NOTE F - RISKS AND UNCERTAINTIES

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

NOTE G – TAX STATUS

The Plan, which is a prototype plan that is sponsored by CCH Incorporated DBA FTWilliam.com, has received a favored opinion letter dated June 30, 2020, in which the Internal Revenue Service has stated that the Plan Document is acceptable under section 401 of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan is qualified and the related trust is tax-exempt.

DALLAS RENAL GROUP, P.A.

401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 (AUDITED) AND 2021 (COMPILED)

NOTE G – TAX STATUS – CONT.

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 if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2019.

NOTE H – PLAN TERMINATION

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

NOTE I – SUBSEQUENT EVENT

The Plan was amended on January 1, 2023, which changed the third-party administrator and record keeper to Paychex. The custodian was also changed to Mid Atlantic Trust Company.

NOTE J – SUBSEQUENT EVENT

During 2022, the Plan remitted employee contributions in the amount of \$232 beyond the normal remittance time periods that the Plan usually submits contributions to the trustee. The Company is in the process of rectifying the participant accounts affected by the late remittances as of the date of the auditor's report. The lost earnings have been calculated for the delinquent contributions for 2022, which are immaterial, and have not been accrued within these financial statements.

NOTE K – RECONCILIATION OF FORM 5500 TO THE FINANCIAL STATEMENTS

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2022 and 2021:

	2022	2021
Net assets available for benefits per the financial statements	\$ 16,556,236	\$ 18,589,301
Less: 2021 participants' contributions receivable	<u>-</u>	<u>(70,276)</u>
Net assets available for benefits per the Form 5500	<u>\$ 16,556,236</u>	<u>\$ 18,519,025</u>

The following is a reconciliation of contributions per the financial statements to the Form 5500 as of and for the year ended December 31, 2022:

Contributions per the financial statements	\$ 2,294,161
Add: 2021 participants' contributions receivable	<u>70,276</u>
Contributions per the Form 5500	<u>\$ 2,364,437</u>

SUPPLEMENTAL SCHEDULES

DALLAS RENAL GROUP, P.A.

401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Money Market Funds				
Money Market Obligations Trust	Money Market Fund	**	\$ 29,090	
Fidelity Hereford Street Trust	Money Market Fund	**	46,714	
Total Money Market Funds			75,804	
Self-Directed Brokerage Account				
Aggregate Self-Directed Brokerage Account	Stocks, Bonds, Mutual Funds, Etc.	**	230,491	
Non-Fully Benefit Responsive Annuity Contract				
* Nationwide Fixed Select Option	Group Annuity Contract	**	3,976,830	
Mutual Funds:				
American Century Utilities	Registered Investment Company	**	13,451	
AMG River Road Mid Cap Value	Registered Investment Company	**	54,231	
Baron Partners Institutional	Registered Investment Company	**	40,983	
BlackRock Mid-Cap Growth Equity Institutional	Registered Investment Company	**	239,646	
BlackRock Natural Resources Instl	Registered Investment Company	**	52,700	
Delaware Small Cap Value Instl	Registered Investment Company	**	234,834	
Fidelity Advisor China Region I	Registered Investment Company	**	593	
Fidelity Advisor Growth Opps	Registered Investment Company	**	227,571	
Fidelity Advisor Intl Real Estate	Registered Investment Company	**	23,135	
Invesco Health Care	Registered Investment Company	**	163	
T. Rowe Price Comm & Tech Investor	Registered Investment Company	**	5,410	
Allspring Premier Large Co Gr Inst	Registered Investment Company	**	72,558	
Victory RS Partners Y	Registered Investment Company	**	58,174	
Invesco Corporate Bond	Registered Investment Company	**	2,687	
T. Rowe Price Health Sciences	Registered Investment Company	**	7,378	
* Nationwide Geneva Small Cap Gr Instl Svc	Registered Investment Company	**	87,864	
PIMCO Investment Grade Credit Bond Instl	Registered Investment Company	**	35,985	
AMG Yacktman Focused I	Registered Investment Company	**	90,564	
Baron Real Estate Institutional	Registered Investment Company	**	1,156	
PIMCO StocksPLUS International	Registered Investment Company	**	23,584	
JPMorgan Large Cap Value	Registered Investment Company	**	54,554	
Morgan Stanley Inst Growth I	Registered Investment Company	**	2,316	
AB High Income I	Registered Investment Company	**	158,933	

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

Continued on next page...

DALLAS RENAL GROUP, P.A.

401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Columbia Dividend Income Inst2	Registered Investment Company	**	69,131	
Columbia Thermostat Inst2	Registered Investment Company	**	394,030	
JPMorgan Small Cap Equity	Registered Investment Company	**	470,748	
Vanguard 500 Index Admiral	Registered Investment Company	**	840,132	
Vanguard Growth Index Admiral	Registered Investment Company	**	185,955	
Vanguard Mid Cap Index Admiral	Registered Investment Company	**	53,104	
Vanguard Real Estate Index Admiral	Registered Investment Company	**	73,126	
Vanguard Small Cap Index Adm	Registered Investment Company	**	163,107	
Vanguard Total Intl Stock Index Admiral	Registered Investment Company	**	36,766	
Vanguard Value Index Adm	Registered Investment Company	**	130,026	
Goldman Sachs Emerging Markets Dbt Instl	Registered Investment Company	**	15,520	
Vanguard Total Stock Mkt Idx Adm	Registered Investment Company	**	322,740	
Vanguard Energy Adm	Registered Investment Company	**	54,184	
Vanguard Equity-Income Adm	Registered Investment Company	**	311,960	
Vanguard Health Care Adm	Registered Investment Company	**	34,029	
Vanguard Inflation-Protected Secs Adm	Registered Investment Company	**	131,262	
Vanguard International Growth Adm	Registered Investment Company	**	97,948	
Vanguard Long-Term Investment-Grade Adm	Registered Investment Company	**	5,498	
Vanguard Long-Term Treasury Admiral	Registered Investment Company	**	18,275	
Vanguard Mid-Cap Value Index Admiral	Registered Investment Company	**	173,056	
Vanguard Small Cap Value Index Admiral	Registered Investment Company	**	51,330	
Vanguard US Growth Admiral	Registered Investment Company	**	8,543	
Virtus Ceredex Mid-Cap Value Equity R6	Registered Investment Company	**	69,102	
Morgan Stanley Inst Global Opp I	Registered Investment Company	**	48,385	
Janus Henderson Balanced	Registered Investment Company	**	277,343	
DFA Large Cap International	Registered Investment Company	**	188,022	
DFA US Targeted Value	Registered Investment Company	**	252,593	
Principal Real Estate Securities Inst	Registered Investment Company	**	299,029	
Conestoga Small Cap Institutional	Registered Investment Company	**	61,098	

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

Continued on next page...

DALLAS RENAL GROUP, P.A.

401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Parnassus Mid Cap	Registered Investment Company	**	19,678	
American Century Mid Cap Value	Registered Investment Company	**	498,008	
Baron Discovery	Registered Investment Company	**	17,734	
Delaware Ivy Mid Cap Growth	Registered Investment Company	**	182,326	
JPMorgan Emerging Markets Equity	Registered Investment Company	**	141,397	
JPMorgan Equity Income R5	Registered Investment Company	**	214,340	
Invesco Real Estate	Registered Investment Company	**	299	
MFS International New Discovery	Registered Investment Company	**	109,235	
Vanguard Target Retirement 2065	Registered Investment Company	**	388	
T. Rowe Price Dividend Growth	Registered Investment Company	**	45,338	
PIMCO StocksPLUS Long Duration	Registered Investment Company	**	92,030	
Vanguard Information Technology Idx Adm	Registered Investment Company	**	79,727	
Vanguard Long-Term Treasury Idx Admiral	Registered Investment Company	**	6,692	
Columbia Global Technology Growth Adv	Registered Investment Company	**	19,675	
ALPS/Kotak India ESG	Registered Investment Company	**	1,124	
Fidelity Advisor Leveraged Company Stock	Registered Investment Company	**	80,344	
Morgan Stanley Insight I	Registered Investment Company	**	51,454	
Vanguard Utilities Index Adm	Registered Investment Company	**	9,929	
Federated Hermes Kaufmann Small Cap	Registered Investment Company	**	36,764	
Hartford Equity Income	Registered Investment Company	**	55,557	
Vanguard High Dividend Yield Index Adm	Registered Investment Company	**	41,825	
Fidelity Advisor Utilities	Registered Investment Company	**	13,492	
* Nationwide BNY Mellon Dyn US Eq Inc	Registered Investment Company	**	55,451	
Vanguard Commodity Strategy Admiral	Registered Investment Company	**	8,341	
* Nationwide Inv Dest Agrsv	Registered Investment Company	**	637,546	
* Nationwide Investor Destinations Conservative	Registered Investment Company	**	1,519	
* Nationwide Inv Dest Mod Agrsv	Registered Investment Company	**	63,502	
Templeton China World	Registered Investment Company	**	227	

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

Continued on next page...

DALLAS RENAL GROUP, P.A. 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
* Nationwide Inv Dest Mod	Registered Investment Company	**	110,964	
Harbor International Institutional	Registered Investment Company	**	31,504	
Parnassus Core Equity Institutional	Registered Investment Company	**	173,615	
* Nationwide BNY Mellon Dyn US Core	Registered Investment Company	**	53,664	
Invesco Oppenheimer International Gr Y	Registered Investment Company	**	97,648	
Oakmark International Investor	Registered Investment Company	**	53,209	
Principal High Yield Inst	Registered Investment Company	**	65,042	
American Funds Fundamental Invs R6	Registered Investment Company	**	70,689	
American Funds Growth Fund of Amer R6	Registered Investment Company	**	109,796	
American Funds American Balanced R6	Registered Investment Company	**	352,012	
American Funds New Perspective R6	Registered Investment Company	**	210,068	
BlackRock Health Sciences Opportunities	Registered Investment Company	**	23,463	
TCW Total Return Bond	Registered Investment Company	**	66,603	
Vanguard Target Retirement 2050	Registered Investment Company	**	297,375	
Vanguard STAR Inv	Registered Investment Company	**	151,921	
Vanguard Selected Value Inv	Registered Investment Company	**	54,046	
Total Mutual Funds			<u>10,730,073</u>	
* Notes Receivable from Participants	Maturity dates from 2023 to 2027 Interest rates from 4.25% - 5.75%	-	76,908	
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR			<u><u>\$ 15,090,106</u></u>	

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

DALLAS RENAL GROUP, P.A.
401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included ☐		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$	232	\$ 232	\$ -	\$ -	\$ -

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 01/01/2022 and Ending 12/31/2022

Name of Plan: Dallas Renal Group, P.A. 401(k) Plan

Employer Identification Number: 20-2199650 Three-digit plan number: 001

[illegible]

DALLAS RENAL GROUP, P.A.

401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Money Market Funds				
Money Market Obligations Trust	Money Market Fund	**	\$ 29,090	
Fidelity Hereford Street Trust	Money Market Fund	**	46,714	
Total Money Market Funds			75,804	
Self-Directed Brokerage Account				
Aggregate Self-Directed Brokerage Account	Stocks, Bonds, Mutual Funds, Etc.	**	230,491	
Non-Fully Benefit Responsive Annuity Contract				
* Nationwide Fixed Select Option	Group Annuity Contract	**	3,976,830	
Mutual Funds:				
American Century Utilities	Registered Investment Company	**	13,451	
AMG River Road Mid Cap Value	Registered Investment Company	**	54,231	
Baron Partners Institutional	Registered Investment Company	**	40,983	
BlackRock Mid-Cap Growth Equity Institutional	Registered Investment Company	**	239,646	
BlackRock Natural Resources Instl	Registered Investment Company	**	52,700	
Delaware Small Cap Value Instl	Registered Investment Company	**	234,834	
Fidelity Advisor China Region I	Registered Investment Company	**	593	
Fidelity Advisor Growth Opps	Registered Investment Company	**	227,571	
Fidelity Advisor Intl Real Estate	Registered Investment Company	**	23,135	
Invesco Health Care	Registered Investment Company	**	163	
T. Rowe Price Comm & Tech Investor	Registered Investment Company	**	5,410	
Allspring Premier Large Co Gr Inst	Registered Investment Company	**	72,558	
Victory RS Partners Y	Registered Investment Company	**	58,174	
Invesco Corporate Bond	Registered Investment Company	**	2,687	
T. Rowe Price Health Sciences	Registered Investment Company	**	7,378	
* Nationwide Geneva Small Cap Gr Instl Svc	Registered Investment Company	**	87,864	
PIMCO Investment Grade Credit Bond Instl	Registered Investment Company	**	35,985	
AMG Yacktman Focused I	Registered Investment Company	**	90,564	
Baron Real Estate Institutional	Registered Investment Company	**	1,156	
PIMCO StocksPLUS International	Registered Investment Company	**	23,584	
JPMorgan Large Cap Value	Registered Investment Company	**	54,554	
Morgan Stanley Inst Growth I	Registered Investment Company	**	2,316	
AB High Income I	Registered Investment Company	**	158,933	

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

Continued on next page...

DALLAS RENAL GROUP, P.A.

401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Columbia Dividend Income Inst2	Registered Investment Company	**	69,131	
Columbia Thermostat Inst2	Registered Investment Company	**	394,030	
JPMorgan Small Cap Equity	Registered Investment Company	**	470,748	
Vanguard 500 Index Admiral	Registered Investment Company	**	840,132	
Vanguard Growth Index Admiral	Registered Investment Company	**	185,955	
Vanguard Mid Cap Index Admiral	Registered Investment Company	**	53,104	
Vanguard Real Estate Index Admiral	Registered Investment Company	**	73,126	
Vanguard Small Cap Index Adm	Registered Investment Company	**	163,107	
Vanguard Total Intl Stock Index Admiral	Registered Investment Company	**	36,766	
Vanguard Value Index Adm	Registered Investment Company	**	130,026	
Goldman Sachs Emerging Markets Dbt Instl	Registered Investment Company	**	15,520	
Vanguard Total Stock Mkt Idx Adm	Registered Investment Company	**	322,740	
Vanguard Energy Adm	Registered Investment Company	**	54,184	
Vanguard Equity-Income Adm	Registered Investment Company	**	311,960	
Vanguard Health Care Adm	Registered Investment Company	**	34,029	
Vanguard Inflation-Protected Secs Adm	Registered Investment Company	**	131,262	
Vanguard International Growth Adm	Registered Investment Company	**	97,948	
Vanguard Long-Term Investment-Grade Adm	Registered Investment Company	**	5,498	
Vanguard Long-Term Treasury Admiral	Registered Investment Company	**	18,275	
Vanguard Mid-Cap Value Index Admiral	Registered Investment Company	**	173,056	
Vanguard Small Cap Value Index Admiral	Registered Investment Company	**	51,330	
Vanguard US Growth Admiral	Registered Investment Company	**	8,543	
Virtus Ceredex Mid-Cap Value Equity R6	Registered Investment Company	**	69,102	
Morgan Stanley Inst Global Opp I	Registered Investment Company	**	48,385	
Janus Henderson Balanced	Registered Investment Company	**	277,343	
DFA Large Cap International	Registered Investment Company	**	188,022	
DFA US Targeted Value	Registered Investment Company	**	252,593	
Principal Real Estate Securities Inst	Registered Investment Company	**	299,029	
Conestoga Small Cap Institutional	Registered Investment Company	**	61,098	

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

Continued on next page...

DALLAS RENAL GROUP, P.A.

401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

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Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
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American Century Mid Cap Value	Registered Investment Company	**	498,008	
Baron Discovery	Registered Investment Company	**	17,734	
Delaware Ivy Mid Cap Growth	Registered Investment Company	**	182,326	
JPMorgan Emerging Markets Equity	Registered Investment Company	**	141,397	
JPMorgan Equity Income R5	Registered Investment Company	**	214,340	
Invesco Real Estate	Registered Investment Company	**	299	
MFS International New Discovery	Registered Investment Company	**	109,235	
Vanguard Target Retirement 2065	Registered Investment Company	**	388	
T. Rowe Price Dividend Growth	Registered Investment Company	**	45,338	
PIMCO StocksPLUS Long Duration	Registered Investment Company	**	92,030	
Vanguard Information Technology Idx Adm	Registered Investment Company	**	79,727	
Vanguard Long-Term Treasury Idx Admiral	Registered Investment Company	**	6,692	
Columbia Global Technology Growth Adv	Registered Investment Company	**	19,675	
ALPS/Kotak India ESG	Registered Investment Company	**	1,124	
Fidelity Advisor Leveraged Company Stock	Registered Investment Company	**	80,344	
Morgan Stanley Insight I	Registered Investment Company	**	51,454	
Vanguard Utilities Index Adm	Registered Investment Company	**	9,929	
Federated Hermes Kaufmann Small Cap	Registered Investment Company	**	36,764	
Hartford Equity Income	Registered Investment Company	**	55,557	
Vanguard High Dividend Yield Index Adm	Registered Investment Company	**	41,825	
Fidelity Advisor Utilities	Registered Investment Company	**	13,492	
* Nationwide BNY Mellon Dyn US Eq Inc	Registered Investment Company	**	55,451	
Vanguard Commodity Strategy Admiral	Registered Investment Company	**	8,341	
* Nationwide Inv Dest Agrsv	Registered Investment Company	**	637,546	
* Nationwide Investor Destinations Conservative	Registered Investment Company	**	1,519	
* Nationwide Inv Dest Mod Agrsv	Registered Investment Company	**	63,502	
Templeton China World	Registered Investment Company	**	227	

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

Continued on next page...

DALLAS RENAL GROUP, P.A. 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2022

EIN: 20-2199650 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

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Harbor International Institutional	Registered Investment Company	**	31,504	
Parnassus Core Equity Institutional	Registered Investment Company	**	173,615	
* Nationwide BNY Mellon Dyn US Core	Registered Investment Company	**	53,664	
Invesco Oppenheimer International Gr Y	Registered Investment Company	**	97,648	
Oakmark International Investor	Registered Investment Company	**	53,209	
Principal High Yield Inst	Registered Investment Company	**	65,042	
American Funds Fundamental Invs R6	Registered Investment Company	**	70,689	
American Funds Growth Fund of Amer R6	Registered Investment Company	**	109,796	
American Funds American Balanced R6	Registered Investment Company	**	352,012	
American Funds New Perspective R6	Registered Investment Company	**	210,068	
BlackRock Health Sciences Opportunities	Registered Investment Company	**	23,463	
TCW Total Return Bond	Registered Investment Company	**	66,603	
Vanguard Target Retirement 2050	Registered Investment Company	**	297,375	
Vanguard STAR Inv	Registered Investment Company	**	151,921	
Vanguard Selected Value Inv	Registered Investment Company	**	54,046	
Total Mutual Funds			<u>10,730,073</u>	
* Notes Receivable from Participants	Maturity dates from 2023 to 2027 Interest rates from 4.25% - 5.75%	-	76,908	
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR			<u><u>\$ 15,090,106</u></u>	

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

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.)

B This return/report is: ☒ a single-employer plan; ☐ a DFE (specify) _____

☐ 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 Dallas Renal Group, P.A. 401(k) Plan	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) Dallas Renal Group, P.A. 3571 West Wheatland Road, Suite 101 US Dallas TX 75237	1c Effective date of plan <u>01/12/2005</u> 2b Employer Identification Number (EIN) <u>20-2199650</u> 2c Plan Sponsor's telephone number (972) <u>274-5555</u> 2d Business code (see instructions) <u>621492</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		<u>10/11/23</u> Date	Dr. Irfan Agha Enter name of individual signing as plan administrator
SIGN HERE		<u>10/11/23</u> Date	Dr. Irfan Agha 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