

**Form 5500**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Annual Return/Report of Employee Benefit Plan**

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

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110  
1210-0089

**2022**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

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

- A** This return/report is for:
  - a multiemployer plan
  - a single-employer plan
  - a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
  - 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

<b>1a</b> Name of plan <u>WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>001</u>
	<b>1c</b> Effective date of plan <u>09/01/1969</u>
<b>2a</b> 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>WEST GEORGIA EYE CARE CENTER</u>  <u>2616 WARM SPRINGS ROAD</u> <u>COLUMBUS, GA 31904</u>	<b>2b</b> Employer Identification Number (EIN) <u>58-1075293</u>
	<b>2c</b> Plan Sponsor's telephone number <u>706-323-3491</u>
	<b>2d</b> Business code (see instructions) <u>621320</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.

<b>SIGN HERE</b>	<u>Filed with authorized/valid electronic signature.</u>	<u>11/30/2023</u>	<u>JAMES BROOKS, JR</u>
	<b>Signature of plan administrator</b>	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<u>Filed with authorized/valid electronic signature.</u>	<u>11/30/2023</u>	<u>JAMES BROOKS, JR</u>
	<b>Signature of employer/plan sponsor</b>	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	<b>Signature of DFE</b>	Date	Enter name of individual signing as DFE

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

**Form 5500 (2022)**  
v. 220413

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 147
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).	
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b> 108
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b> 0
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b> 25
<b>c</b> Other retired or separated participants entitled to future benefits.....	<b>6c</b> 12
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b> 37
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<b>6e</b> 0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b> 37
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<b>6g</b> 37
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b> 41
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2R 2T 3D 3H  <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
<b>9a</b> Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)  (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> <sup>1</sup> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

---

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

---

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

---

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

---

**11c** Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

---

**SCHEDULE A  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service  
Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Insurance Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection**

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

<b>A</b> Name of plan <b>WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WEST GEORGIA EYE CARE CENTER</b>	<b>D</b> Employer Identification Number (EIN) <b>58-1075293</b>

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

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY**

<b>(b)</b> EIN	<b>(c)</b> NAIC code	<b>(d)</b> Contract or identification number	<b>(e)</b> Approximate number of persons covered at end of policy or contract year	<b>Policy or contract year</b>	
				<b>(f)</b> From	<b>(g)</b> To
<b>36-6071399</b>	<b>70688</b>	<b>601122-000</b>		<b>01/01/2022</b>	<b>12/31/2022</b>

**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.

<b>(a)</b> Total amount of commissions paid <b>0</b>	<b>(b)</b> Total amount of fees paid <b>6395</b>
---	---

**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  
**PENSION FINANCIAL SERVICES, INC. 3700 CRESTWOOD PARKWAY STE 550 DULUTH, GA 30096**

<b>(b)</b> Amount of sales and base commissions paid	<b>Fees and other commissions paid</b>		<b>(e)</b> Organization code
	<b>(c)</b> Amount	<b>(d)</b> Purpose	
<b>0</b>	<b>6395</b>		<b>5</b>

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

<b>(b)</b> Amount of sales and base commissions paid	<b>Fees and other commissions paid</b>		<b>(e)</b> Organization code
	<b>(c)</b> Amount	<b>(d)</b> 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.

<b>4</b> Current value of plan's interest under this contract in the general account at year end.....	<b>4</b>	0
<b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....	<b>5</b>	234674

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶ 0

<b>b</b> Premiums paid to carrier .....	<b>6b</b>	0
<b>c</b> Premiums due but unpaid at the end of the year .....	<b>6c</b>	0
<b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	<b>6d</b>	0

**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>b</b> Balance at the end of the previous year .....	<b>7b</b>	1903733
<b>c</b> Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>	69921
(2) Dividends and credits.....	<b>7c(2)</b>	0
(3) Interest credited during the year.....	<b>7c(3)</b>	11290
(4) Transferred from separate account.....	<b>7c(4)</b>	148672
(5) Other (specify below) .....	<b>7c(5)</b>	101674
▶		
(6) Total additions.....	<b>7c(6)</b>	331557
<b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b>	2235290
<b>e</b> Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b>	1984302
(2) Administration charge made by carrier.....	<b>7e(2)</b>	3223
(3) Transferred to separate account.....	<b>7e(3)</b>	112474
(4) Other (specify below) .....	<b>7e(4)</b>	99503
▶		
(5) Total deductions.....	<b>7e(5)</b>	2199502
<b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) .....	<b>7f</b>	35788

**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:

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

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	
<b>b</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.	<b>10b</b>	

**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. ▶

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
--	--	---

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

<b>A</b> Name of plan <u>WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>WEST GEORGIA EYE CARE CENTER</u>	<b>D</b> Employer Identification Number (EIN) <u>58-1075293</u>	

**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

TRANSAMERICA FINANCIAL LIFE INS CO

36-6071399

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

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

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

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

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

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

MERRILL LYNCH LIFE AGENCY, INC.

13-2808480

(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	INVESTMENT ADVISORY-PLAN		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

TRANSAMERICA FINANCIAL LIFE INS.CO

36-6071399

(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 37 52 62 64 67	RECORDKEEPER	40359	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

PENSION FINANCIAL SERVICES, INC.

58-1485803

(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 37 64	RECORDKEEPER	23910	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

**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.

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

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

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

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

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
---	--	--

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

<b>A</b> Name of plan <u>WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WEST GEORGIA EYE CARE CENTER</u>	<b>D</b> Employer Identification Number (EIN) <u>58-1075293</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
---------------	--

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AM FUNDS 2045 TARGET DATE RET ACCT</u>	<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INSURAN</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;"><b>c</b> EIN-PN <u>36-6071399-297</u></td> <td style="width:15%;"><b>d</b> Entity code <u>P</u></td> <td style="width:60%;"><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>83219</u></td> </tr> </table>	<b>c</b> EIN-PN <u>36-6071399-297</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>83219</u>		
<b>c</b> EIN-PN <u>36-6071399-297</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>83219</u>			
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>TA VANGUARD TOTAL STOCK MARKET INDE</u>	<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INSURAN</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;"><b>c</b> EIN-PN <u>36-6071399-166</u></td> <td style="width:15%;"><b>d</b> Entity code <u>P</u></td> <td style="width:60%;"><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23039</u></td> </tr> </table>	<b>c</b> EIN-PN <u>36-6071399-166</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23039</u>		
<b>c</b> EIN-PN <u>36-6071399-166</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23039</u>			
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PIMCO INCOME RET ACCT</u>	<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INSURAN</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;"><b>c</b> EIN-PN <u>36-6071399-040</u></td> <td style="width:15%;"><b>d</b> Entity code <u>P</u></td> <td style="width:60%;"><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>16734</u></td> </tr> </table>	<b>c</b> EIN-PN <u>36-6071399-040</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>16734</u>		
<b>c</b> EIN-PN <u>36-6071399-040</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>16734</u>			
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET U.S. BOND INDEX RET AC</u>	<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INSURAN</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;"><b>c</b> EIN-PN <u>36-6071399-416</u></td> <td style="width:15%;"><b>d</b> Entity code <u>P</u></td> <td style="width:60%;"><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15949</u></td> </tr> </table>	<b>c</b> EIN-PN <u>36-6071399-416</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15949</u>		
<b>c</b> EIN-PN <u>36-6071399-416</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15949</u>			
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WESTERN ASSET CORE PLUS BOND RET AC</u>	<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INSURAN</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;"><b>c</b> EIN-PN <u>36-6071399-022</u></td> <td style="width:15%;"><b>d</b> Entity code <u>P</u></td> <td style="width:60%;"><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15637</u></td> </tr> </table>	<b>c</b> EIN-PN <u>36-6071399-022</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15637</u>		
<b>c</b> EIN-PN <u>36-6071399-022</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15637</u>			
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET RUSSELL LARGE CAP GROW</u>	<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INSURAN</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;"><b>c</b> EIN-PN <u>36-6071399-173</u></td> <td style="width:15%;"><b>d</b> Entity code <u>P</u></td> <td style="width:60%;"><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12525</u></td> </tr> </table>	<b>c</b> EIN-PN <u>36-6071399-173</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12525</u>		
<b>c</b> EIN-PN <u>36-6071399-173</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12525</u>			
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE GROWTH STOCK RET ACCT</u>	<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INSURAN</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;"><b>c</b> EIN-PN <u>36-6071399-958</u></td> <td style="width:15%;"><b>d</b> Entity code <u>P</u></td> <td style="width:60%;"><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11284</u></td> </tr> </table>	<b>c</b> EIN-PN <u>36-6071399-958</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11284</u>		
<b>c</b> EIN-PN <u>36-6071399-958</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11284</u>			

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS WASHINGTON MUTUAL IN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-972	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6585
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN EQUITY INCOME RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-012	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6562
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-044	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5531
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL LG CAP VAL IND		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-171	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5194
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY EMERGING MARKETS R		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-934	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3228
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS CAPITAL WORLD GROWTH		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-752	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2839
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: ALLSPRING DISCOVERY RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-962	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2690
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER INTL DVSF RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-953	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2316
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-255	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2276
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MFS MID CAP VALUE RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-043	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2275

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2030 TARGET DATE RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-294	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2251
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JANUS HENDERSON BALANCED RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-970	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2243
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO STOCKSPLUS INTERNATIONAL (U.S)		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-041	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2031
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL CAP VALUE RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-945	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2008
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2055 TARGET DATE RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-299	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1686
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE SATREET INT INDEX RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-004	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1580
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET S&P MID CAP INDEX RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-438	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1484
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON FOREIGN RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-106	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1271
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL SMALL CAP INDE		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-437	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1145
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD REAL ESTATE INDEX RET A		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-130	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1079

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET U.S. BOND INDEX RET AC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-416	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS WASHINGTON MUTUAL IN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-972	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL LARGE CAP VALU		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-171	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AM FUNDS 2020 TARGET DATE RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-292	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMER FUNDS EUROPACIFIC GROWTH RET A		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-051	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AM FUNDS 2035 TARGET DATE RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-295	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AM FUNDS 2050 TARGET DATE RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-298	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AM FUNNDS 2060 TARGET DATE RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-300	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2015 TARGET DATE RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-291	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2010 TARGET DATE RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-290	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET EMERGING MARKETS INDEX		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-169	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2025 TARGET DATE RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-293	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2040 TARGET DATE RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-296	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO INTERNATIONAL DIVERSIFIED R		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-953	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE INTERNATIONAL DISCOVER		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-019	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOCATION RET ACC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-864	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS BALANCED RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-971	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JANUS HENDERSON TRITON RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-830	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA DIVIDEND INCOME RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-938	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AB HIGH INCOME RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-001	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AB GLOBAL BOND RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-045	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2040 TARGET DATE RET		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-296	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO INTERNATIONAL DIVERSIFIED R		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-953	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE INTERNATIONAL DISCOVER		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-019	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOCATION RET ACC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-864	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS BALANCED RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-971	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JANUS HENDERSON TRITON RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-830	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA DIVIDEND INCOME RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-938	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AB HIGH INCOME RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-001	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AB GLOBAL BOND RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
<b>c</b> EIN-PN 36-6071399-045	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0



**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Financial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection**

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

<b>A</b> Name of plan <b>WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ► <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WEST GEORGIA EYE CARE CENTER</b>	<b>D</b> Employer Identification Number (EIN) <b>58-1075293</b>

**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.

<b>Assets</b>	<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions.....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>	-1525
<b>(3)</b> Other.....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b>	35799
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b>	
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b>	
<b>(B)</b> Common.....	<b>1c(4)(B)</b>	444150
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b>	90000
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b>	
<b>(8)</b> Participant loans.....	<b>1c(8)</b>	0
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b>	234674
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	503514
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	
<b>(15)</b> Other.....	<b>1c(15)</b>	108702

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	19766318	379175
<b>Liabilities</b>			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	0	
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	19766318	379175

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	456796	
(B) Participants.....	2a(1)(B)	362530	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		819326
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	11290	
(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)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		
(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)		
(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)		
(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)		-3530993
<b>c</b> Other income .....	2c		-1327
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d		-2701704
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	16574006	
(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)		16574006
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g		
<b>h</b> Interest expense .....	2h		
<b>i</b> Administrative expenses: (1) Professional fees .....	2i(1)	111433	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees .....	2i(3)		
(4) Other .....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		111433
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j		16685439
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		-19387143
<b>l</b> 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: CEDAR HILL CPA'S AND ADVISORS, LLC

(2) EIN: 84-4103551

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

	Yes	No	Amount
4a		X	

		Yes	No	Amount
<b>b</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.).....	<b>4b</b>		X	
<b>c</b> 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.) .....	<b>4c</b>		X	
<b>d</b> 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.).....	<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	<b>4e</b>	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>4f</b>		X	
<b>g</b> 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?.....	<b>4g</b>		X	
<b>h</b> 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?.....	<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	<b>4i</b>	X		
<b>j</b> 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.).....	<b>4j</b>		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	<b>4k</b>		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?.....	<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	<b>4m</b>		X	
<b>n</b> 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.....	<b>4n</b>			

**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 0.

**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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
--	---	---

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

<b>A</b> Name of plan <u>WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>WEST GEORGIA EYE CARE CENTER</u>	<b>D</b> Employer Identification Number (EIN) <u>58-1075293</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 

1	0
---	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 36-6071399

**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	
---	--

<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

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

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  Yes  No

**11 a** Does the ESOP hold any preferred stock?.....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market?.....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

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

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year.....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year.....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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 \_\_\_\_\_

WEST GEORGIA EYE CARE CENTER

401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS

Years Ended December 31, 2022 and 2021



**CEDAR HILL**  
CPAs AND ADVISORS

WEST GEORGIA EYE CARE CENTER 401(k) PROFIT SHARING PLAN

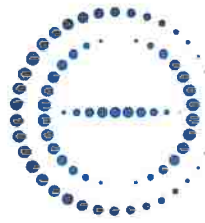
FINANCIAL STATEMENTS

Years Ended December 31, 2022 and 2021

Table of Contents

	Page
Independent Auditors' Report	1
 <u>Financial Statements:</u>	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6
 <u>Supplemental Information:</u>	
Schedule H, line 4i - Schedule of Assets (held at end of year)	12-13

*"Note: All schedules other than those listed above have been omitted because they are not applicable or not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employment Retirement Income Security Act of 1974, as amended."*



**CEDAR HILL**  
CPAS AND ADVISORS

**INDEPENDENT AUDITORS' REPORT**

To the Plan Administrator  
West Georgia Eye Care Center 401(k) Profit Sharing Plan

**Opinion**

We have audited the accompanying financial statements of West Georgia Eye Care Center 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of West Georgia Eye Care Center 401(k) Profit Sharing Plan as of December 31, 2022 and 2021, and the changes in its net assets available for benefits for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of West Georgia Eye Care Center 401(k) Profit Sharing Plan and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit experience we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 West Georgia Eye Care Center 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Georgia Eye Care Center 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Georgia Eye Care Center 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

## **Supplemental Schedules Required by ERISA**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at the end of year) as of December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

*Cedar Hill CPA's and Advisors*

Cataula, Georgia  
November 13, 2023

WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2022 and 2021

	2022	2021
Assets:		
Cash, interest bearing	\$ 35,799	\$ 2,046,038
Investments, at fair value:		
Mutual funds	-	503,514
Pooled separate accounts	234,674	15,974,049
Common stock	-	444,150
Alternative investments	108,702	542,490
Total investments	343,376	17,464,203
Receivables:		
Employer contributions receivable	-	-
Employee contributions receivable	-	(1,525)
Participant loan receivable	-	257,602
Total receivables	-	256,077
Total assets	379,175	19,766,318
Liabilities:		
Operating payables	-	-
Net assets available for benefits	\$ 379,175	\$ 19,766,318

The accompanying notes are an integral part of these financial statements

WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year Ended December 31, 2022

	2022
Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation (depreciation) in fair value of investments	\$ (3,530,993)
Interest income	11,290
Other income	(1,327)
Net investment income (loss)	(3,521,030)
Contributions:	
Employer	456,796
Participants	362,530
Total contributions	819,326
Total additions	(2,701,704)
Deductions from net assets attributed to:	
Benefits paid to participants	16,574,006
Administrative expenses	111,433
Total deductions	16,685,439
Net increase (decrease) in net assets:	(19,387,143)
Net assets available for benefits:	
Beginning of year	19,766,318
End of year	\$ 379,175

The accompanying notes are an integral part of these financial statements

WEST GEORGIA EYE CARE CENTER 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

**1. DESCRIPTION OF THE PLAN**

The following description of the West Georgia Eye Care Center 401(K) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General- The Plan was established September 1, 1969. The Plan is a defined contribution plan covering all full-time employees of the Company who are at least 21 years of age and have completed at least one year of service, with the exception of leased employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions- Each year, participants may contribute their pre-tax annual compensations, as defined in the Plan agreement, up to annual statutory limitation determined each year (\$20,500 and \$19,500 in 2022 and 2021, respectively). Participants who have attained age 50 or over may be eligible to contribute an additional \$6,500 in 2022 and 2021. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company contributes 3% of the pre-tax compensation that participants contribute to the Plan through a non-elective safe harbor contribution. The Company may also provide discretionary profit-sharing contributions of up to 6% of pre-tax compensation. Bonuses and overtime are excluded from eligible compensation for employees' contributions.

Participant Accounts- Each participant's account is credited with the participant's contributions and the Company's contributions as well as Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earning or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting- Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching contributions plus actual earnings thereon is based on years of continuous service as shown below. A participant is 100% vested after six years of credited service, based on the following schedule:

<u>Years of Service</u>	<u>Percentage</u>
Less than 1	0%
more than 1 year	20%
more than 2 years	40%
more than 3 years	60%
more than 4 years	80%
more than 5 years	100%

WEST GEORGIA EYE CARE CENTER 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022  
(Continued)

Notes Receivable from Participants- The Plan permits loans to participants for a minimum of \$1,000 up to a maximum of 50% of the total vested balance for each participant. Participants are allowed to have up to two loans open at any point in time. Interest on the loans is computed at 1% over the prime interest rate at the date of the loan.

Payment of Benefits- On termination of service due to death, disability or retirement, a participant (or the participant's beneficiary in the event of death) may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account or a series of installments as defined by the Plan. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts- Forfeitures may first be used to pay plan expenses. Any forfeited amounts remaining after covering plan expenses will be used to reduce future employer contributions. At December 31, 2022 and 2021, forfeited non-vested amounts were \$0 and \$0, respectively.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

Use of Estimates- The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Risks and Uncertainties- The Plan invests in various investments securities. Investment securities are exposed to various risks such as interest rate, market, and credit. Due to the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the various risk factors, in the near term, could materially affect participants' account balances and the amounts reported in the financial statements.

Investment Valuation and Income Recognition- The Plan's investments in mutual funds are stated at fair value, determined by quoted market prices. Common/collective trust fund is valued at fair value of the underlying investments and then adjusted to contract value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis.

Payment of Benefits- Benefits are recorded when paid.

Administrative Expenses- Plan expenses not paid by the Company are paid by the Plan.

WEST GEORGIA EYE CARE CENTER 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022  
(Continued)

**3. INVESTMENTS**

The Plan's investments in mutual funds and common / collective trust (including gains and losses on investments bought and sold, as held during the year) depreciated in value by \$(3,530,993) in 2022.

**4. FAIR VALUE MEASUREMENTS**

The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC Topic 820-10 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

*Mutual Funds:*

Valued using the Net Asset Value (NAV) of shares held by the plan at year end. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is quoted in an active market.

Level 2 - Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

*Pooled Separate Accounts:*

The fair value of the investments in pooled separate account funds is determined by each fund's trustee based on the fair value of the underlying securities in the fund, which represent the net asset value of shares held by the Plan at year end. The investment in the trust is a public investment security valued using the NAV provided by Transamerica Life Insurance Company. The NAV is quoted on a private market that is not active; however, the unit price is based on the underlying investments that are traded on an active market. The investment in the trust is carried at fair value based on the

WEST GEORGIA EYE CARE CENTER 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022  
(Continued)

closing price on NASDAQ. Unit values are determined by dividing the fund's net assets at fair value by its units outstanding at the valuation dates.

The Plan has no investments with Level 3 inputs.

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

The table below segregates all financial assets and liabilities as of December 31, 2022 and 2021 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date.

Description	12/31/2022	Quoted Prices in Active Markets For Identical	Significant Other Observable	Significant Unobservable Inputs
	Value	Assets (Level 1)	Inputs (Level 2)	(Level 3)
Mutual Funds	\$ -	\$ -	-	-
Pooled Separate Accounts	234,674	234,674	-	-
Common Stock	-	-	-	-
Alternative Investments	108,702	-	\$ 108,702	-
	<u>\$ 343,376</u>	<u>\$ 234,674</u>	<u>\$ 108,702</u>	<u>\$ -</u>

Description	12/31/2021	Quoted Prices in Active Markets For Identical	Significant Other Observable	Significant Unobservable Inputs
	Value	Assets (Level 1)	Inputs (Level 2)	(Level 3)
Mutual Funds	\$ 503,514	\$ 503,514	-	-
Pooled Separate Accounts	15,974,049	15,974,049	-	-
Common Stock	444,150	444,150	-	-
Alternative Investments	542,490	-	\$ 542,490	-
	<u>\$ 17,464,203</u>	<u>\$ 16,921,713</u>	<u>\$ 542,490</u>	<u>\$ -</u>

WEST GEORGIA EYE CARE CENTER 401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022  
(Continued)

**5. RELATED PARTY TRANSACTIONS**

All Plan investments are managed by Transamerica Financial Services, the custodian of the Plan. Any purchases and sales of these funds are performed in the open market at fair value and qualify as party-in-interest transactions. Such transactions are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA. Fees paid by the Plan for the investment management services and other administrative services amounted to \$111,433 for the year ended December 31, 2022.

**6. TAX STATUS**

The Company adopted a Prototype Non-standardized Profit-Sharing Plan which received a favorable opinion letter from the Internal Revenue Service (IRS) which stated that the Plan was designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the organization 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 asset 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 the Plan is no longer subject to informational return examinations for years prior to 2019.

**8. 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 terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

**9. SUBSEQUENT EVENTS**

Subsequent to year-end the sponsor of the plan was purchased by an outside entity. This purchase effectively terminated the plan. Participants in the plan were given the option to either take their balances as a distribution or to roll any vested balances into other retirement options.

The Plan has evaluated subsequent events through November 13, 2023, the date at which the financial statements were available to be issued and determined there are no other items to disclose.

## **SUPPLEMENTAL INFORMATION**

WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN  
Plan Sponsor EIN: 58-1075293  
Plan Number: 001  
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
December 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment	(d) Cost	Current Value
	Pooled Separate Accounts:			
*	Transamerica Retirement Solutions, LLC	Allspring Discovery SMID Cap Growth Ret Acct		2,691
*	Transamerica Retirement Solutions, LLC	American Funds 2030 Target Date Ret Acct		2,251
*	Transamerica Retirement Solutions, LLC	American Funds 2045 Target Date Ret Acct		83,220
*	Transamerica Retirement Solutions, LLC	American Funds 2055 Target Date Ret Acct		1,686
*	Transamerica Retirement Solutions, LLC	American Century Emerging Markets Acct		3,228
*	Transamerica Retirement Solutions, LLC	American Funds Captial World Gr & Inc Ret Acct		2,840
*	Transamerica Retirement Solutions, LLC	American Funds SMALLCAP World Ret Acct		2,277
*	Transamerica Retirement Solutions, LLC	American Funds Washington Mutual Investors Ret Acct		6,586
*	Transamerica Retirement Solutions, LLC	Franklin Small Cap Value Ret Acct		2,008
*	Transamerica Retirement Solutions, LLC	Invesco International Diversified Ret Acct		2,317
*	Transamerica Retirement Solutions, LLC	JPMorgan Eqt Inc Ret Acct		6,562
*	Transamerica Retirement Solutions, LLC	Janus Henderson Triton Ret Acct		2,243
*	Transamerica Retirement Solutions, LLC	MFS Md Cap Val Ret Acct		2,275
*	Transamerica Retirement Solutions, LLC	MFS Value Ret Acct		5,531
*	Transamerica Retirement Solutions, LLC	Pimco Inc Ret Acct		16,735
*	Transamerica Retirement Solutions, LLC	Pimco StocksPlus Intl Ret Acct		2,031
*	Transamerica Retirement Solutions, LLC	State Street Intl Index Ret Acct		1,580
*	Transamerica Retirement Solutions, LLC	State Street Russell Lg Cap Gr Index Ret Acct		12,526
*	Transamerica Retirement Solutions, LLC	State Street Russell Lg Cap Val Indx Ret Acct		5,195
*	Transamerica Retirement Solutions, LLC	State Street Russell Sm Cap Index Ret Acct		1,145
*	Transamerica Retirement Solutions, LLC	State Street S&P Md Cap Indx Ret Acct		1,485
*	Transamerica Retirement Solutions, LLC	State Street U.S. Bd Index Ret Acct		15,950
*	Transamerica Retirement Solutions, LLC	T. Rowe Price Growth Stock Ret. Acct		11,284
*	Transamerica Retirement Solutions, LLC	TA Vanguard Reit Index Ret acct		1,080
*	Transamerica Retirement Solutions, LLC	TA Vanguard Total Stck Mrkt Index Ret Acct		23,040
*	Transamerica Retirement Solutions, LLC	Templeton Foreign Retirement Acct		1,271
*	Transamerica Retirement Solutions, LLC	Western Asset Core Plus Bd Ret Acct		15,637
			\$	<u>234,674</u>
	Interest-bearing cash accounts:			
	Transamerica Retirement Solutions, LLC	Transamerica Partners High Yield Bond Ret	\$	<u>35,799</u>

\* Indicates party-in-interest to the plan.

Column (d) is blank as all investments are participant directed.

WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN  
 Plan Sponsor EIN: 58-1075293  
 Plan Number: 001  
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
 December 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment	(d) Cost	Current Value
	Registered Investment Companies:		\$	-
	Common Stocks:		\$	-
	Alternative Investments:		\$	108,702
	Notes receivable from Participants:		\$	-
	Rates of interest 4.25%-6.25%, maturities vary		\$	379,175

The accompanying notes are an integral part of these financial statements

WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN  
Plan Sponsor EIN: 58-1075293  
Plan Number: 001  
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
December 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment	(d) Cost	Current Value
	Pooled Separate Accounts:			
*	Transamerica Retirement Solutions, LLC	Allspring Discovery SMID Cap Growth Ret Acct		2,691
*	Transamerica Retirement Solutions, LLC	American Funds 2030 Target Date Ret Acct		2,251
*	Transamerica Retirement Solutions, LLC	American Funds 2045 Target Date Ret Acct		83,220
*	Transamerica Retirement Solutions, LLC	American Funds 2055 Target Date Ret Acct		1,686
*	Transamerica Retirement Solutions, LLC	American Century Emerging Markets Acct		3,228
*	Transamerica Retirement Solutions, LLC	American Funds Captial World Gr & Inc Ret Acct		2,840
*	Transamerica Retirement Solutions, LLC	American Funds SMALLCAP World Ret Acct		2,277
*	Transamerica Retirement Solutions, LLC	American Funds Washington Mutual Investors Ret Acct		6,586
*	Transamerica Retirement Solutions, LLC	Franklin Small Cap Value Ret Acct		2,008
*	Transamerica Retirement Solutions, LLC	Invesco International Diversified Ret Acct		2,317
*	Transamerica Retirement Solutions, LLC	JPMorgan Eqst Inc Ret Acct		6,562
*	Transamerica Retirement Solutions, LLC	Janus Henderson Triton Ret Acct		2,243
*	Transamerica Retirement Solutions, LLC	MFS Md Cap Val Ret Acct		2,275
*	Transamerica Retirement Solutions, LLC	MFS Value Ret Acct		5,531
*	Transamerica Retirement Solutions, LLC	Pimco Inc Ret Acct		16,735
*	Transamerica Retirement Solutions, LLC	Pimco StocksPlus Intl Ret Acct		2,031
*	Transamerica Retirement Solutions, LLC	State Street Intl Index Ret Acct		1,580
*	Transamerica Retirement Solutions, LLC	State Street Russell Lg Cap Gr Index Ret Acct		12,526
*	Transamerica Retirement Solutions, LLC	State Street Russell Lg Cap Val Indx Ret Acct		5,195
*	Transamerica Retirement Solutions, LLC	State Street Russell Sm Cap Index Ret Acct		1,145
*	Transamerica Retirement Solutions, LLC	State Street S&P Md Cap Indx Ret Acct		1,485
*	Transamerica Retirement Solutions, LLC	State Street U.S. Bd Index Ret Acct		15,950
*	Transamerica Retirement Solutions, LLC	T. Rowe Price Growth Stock Ret. Acct		11,284
*	Transamerica Retirement Solutions, LLC	TA Vanguard Reit Index Ret acct		1,080
*	Transamerica Retirement Solutions, LLC	TA Vanguard Total Stck Mrkt Index Ret Acct		23,040
*	Transamerica Retirement Solutions, LLC	Templeton Foreign Retirement Acct		1,271
*	Transamerica Retirement Solutions, LLC	Western Asset Core Plus Bd Ret Acct		15,637
			\$	<u>234,674</u>
	Interest-bearing cash accounts:			
	Transamerica Retirement Solutions, LLC	Transamerica Partners High Yield Bond Ret	\$	<u>35,799</u>

\* Indicates party-in-interest to the plan.

Column (d) is blank as all investments are participant directed.

WEST GEORGIA EYE CARE CENTER 401(K) PROFIT SHARING PLAN  
 Plan Sponsor EIN: 58-1075293  
 Plan Number: 001  
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
 December 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment	(d) Cost	Current Value
	Registered Investment Companies:		\$	-
	Common Stocks:		\$	-
	Alternative Investments:		\$	108,702
	Notes receivable from Participants:		\$	-
	Rates of interest 4.25%-6.25%, maturities vary		\$	379,175

The accompanying notes are an integral part of these financial statements