

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

**Part II Basic Plan Information**—enter all requested information

<b>1a</b> Name of plan GROVE DENTAL GROUP 401(K) PROFIT SHARING PLAN & TRUST	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan 03/01/2007</td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ▶	001	<b>1c</b> Effective date of plan 03/01/2007	
<b>1b</b> Three-digit plan number (PN) ▶	001				
<b>1c</b> Effective date of plan 03/01/2007					
<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) GROVE DENTAL GROUP  2228 STATE HILL ROAD WYOMISSING, PA 19610	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN) 45-4043824</td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number 610-372-8406</td> </tr> <tr> <td><b>2d</b> Business code (see instructions) 621210</td> </tr> </table>	<b>2b</b> Employer Identification Number (EIN) 45-4043824	<b>2c</b> Plan Sponsor's telephone number 610-372-8406	<b>2d</b> Business code (see instructions) 621210	
<b>2b</b> Employer Identification Number (EIN) 45-4043824					
<b>2c</b> Plan Sponsor's telephone number 610-372-8406					
<b>2d</b> Business code (see instructions) 621210					

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	02/12/2024	ALLYSON ASTUDILLO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

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

<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> 127
<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>a(2)</b> Total number of active participants at the end of the plan year .....  <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....  <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>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b> 111 <b>6a(2)</b> 120 <b>6b</b> 0 <b>6c</b> 13 <b>6d</b> 133 <b>6e</b> 0 <b>6f</b> 133  <b>6g</b> 78 <b>6h</b> 0
<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: 2E 2F 2G 2J 2K 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 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>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 type="checkbox"/> <b>0</b> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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**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.

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

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**SCHEDULE C  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Service Provider Information**

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

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

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection.**

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

<b>A</b> Name of plan <u>GROVE DENTAL GROUP 401(K) PROFIT SHARING PLAN &amp; TRUST</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>GROVE DENTAL GROUP</u>	<b>D</b> Employer Identification Number (EIN) <u>45-4043824</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

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

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

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

401K GENERATION

195 INTERNATIONAL PARKWAY  
SUITE 311  
LAKE MARY, FL 32746

26-4477125

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMINISTRATOR	8556	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

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

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

<p style="text-align: center;"><b>SCHEDULE H</b> <b>(Form 5500)</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: x-small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Financial Information</b></p> <p style="font-size: x-small;">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).</p> <p>► <b>File as an attachment to Form 5500.</b></p>	<p style="font-size: x-small;">OMB No. 1210-0110</p> <hr/> <p style="font-size: large;"><b>2022</b></p> <hr/> <p style="font-size: small;"><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2022 or fiscal plan year beginning <b>01/01/2022</b> and ending <b>12/31/2022</b>	
<p><b>A</b> Name of plan <b>GROVE DENTAL GROUP 401(K) PROFIT SHARING PLAN &amp; TRUST</b></p>	<p><b>B</b> Three-digit plan number (PN) ► <b>001</b></p>
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>GROVE DENTAL GROUP</b></p>	<p><b>D</b> Employer Identification Number (EIN) <b>45-4043824</b></p>

**Part I Asset and Liability Statement**

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

Assets	(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b> 0	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions.....	<b>1b(1)</b> 0	0
<b>(2)</b> Participant contributions.....	<b>1b(2)</b> 0	0
<b>(3)</b> Other.....	<b>1b(3)</b> 0	0
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b> 0	0
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b> 0	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b> 0	
<b>(B)</b> All other.....	<b>1c(3)(B)</b> 0	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b> 0	
<b>(B)</b> Common.....	<b>1c(4)(B)</b> 0	
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b> 0	
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b> 0	
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b> 0	
<b>(8)</b> Participant loans.....	<b>1c(8)</b> 54193	33388
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b> 0	0
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b> 0	0
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b> 0	0
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b> 0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b> 2848457	2160231
<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> 0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	
(2) Employer real property.....	1d(2)	0	
e Buildings and other property used in plan operation.....	1e	0	
f Total assets (add all amounts in lines 1a through 1e).....	1f	2902650	2193619
<b>Liabilities</b>			
g Benefit claims payable.....	1g	0	
h Operating payables.....	1h	0	
i Acquisition indebtedness.....	1i	0	
j Other liabilities.....	1j	0	
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	2902650	2193619

**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)	202288	
(B) Participants.....	2a(1)(B)	369475	
(C) Others (including rollovers).....	2a(1)(C)	12247	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		584010
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	3507	
(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)	2357	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		5864
(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)	39574	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		39574
(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
<b>(6)</b> Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		0
<b>(7)</b> Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		0
<b>(8)</b> Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		0
<b>(9)</b> Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		0
<b>(10)</b> Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		-438557
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		190891
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
<b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	872720	
<b>(2)</b> To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
<b>(3)</b> Other .....	<b>2e(3)</b>		
<b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		872720
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		0
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		16825
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses: <b>(1)</b> Professional fees .....	<b>2i(1)</b>	0	
<b>(2)</b> Contract administrator fees.....	<b>2i(2)</b>	9920	
<b>(3)</b> Investment advisory and management fees .....	<b>2i(3)</b>	457	
<b>(4)</b> Other .....	<b>2i(4)</b>	0	
<b>(5)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....	<b>2i(5)</b>		10377
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		899922
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-709031
<b>l</b> Transfers of assets:			
<b>(1)</b> To this plan .....	<b>2l(1)</b>		
<b>(2)</b> From this plan.....	<b>2l(2)</b>		

**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: **TROUT CPA**

**(2)** EIN: **23-1551315**

**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
<b>4a</b>	X		305338

		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>		X	

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

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

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

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<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>
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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>GROVE DENTAL GROUP 401(K) PROFIT SHARING PLAN &amp; TRUST</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>GROVE DENTAL GROUP</u>	<b>D</b> Employer Identification Number (EIN) <u>45-4043824</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): 16-1470238

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

# Grove Dental Group 401(k) Profit Sharing Plan & Trust

Year Ended December 31, 2022

# Grove Dental Group 401(k) Profit Sharing Plan & Trust

Financial Statements with Supplementary Information

Year Ended December 31, 2022

## TABLE of CONTENTS

	Page
<b>Independent Auditors' Report</b>	1 3
<b>Financial Statements</b>	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 12
<b>Supplementary Information</b>	
Schedule H Line 4a Schedule of Delinquent Participant Contributions	13
Schedule H Line 4i Schedule of Assets (Held at End of Year)	14 & 15
Schedule H Line 4i Schedule of Assets (Acquired and Disposed of Within Year)	16



## INDEPENDENT AUDITORS' REPORT

To the Plan Administrator  
**Grove Dental Group 401(k) Profit Sharing Plan & Trust**  
Wyomissing, Pennsylvania

### Opinion

We have audited the accompanying financial statements of **Grove Dental Group 401(k) Profit Sharing Plan & Trust** (the 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 **Grove Dental Group 401(k) Profit Sharing Plan & Trust** 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 the 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 (GAAS). 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 **Grove Dental Group 401(k) Profit Sharing Plan & Trust** and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 **Grove Dental Group 401(k) Profit Sharing Plan & Trust's** ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Grove Dental Group 401(k) Profit Sharing Plan & Trust'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 **Grove Dental Group 401(k) Profit Sharing Plan & Trust'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 schedules of delinquent participant contributions, assets (held at end of year) and assets (acquired and disposed of within year), together referred to as "supplemental information", are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

*Trout CPA*

February 9, 2024

Lancaster, Pennsylvania

## Grove Dental Group 401(k) Profit Sharing Plan & Trust

STATEMENTS of NET ASSETS AVAILABLE for BENEFITS

December 31, 2022 and 2021

	2022	2021
<b>ASSETS</b>		
Investments, at Fair Value (Note 3)	\$ 2,160,231	\$ 2,848,457
Notes Receivable from Participants	<u>50,213</u>	<u>54,193</u>
<b>TOTAL ASSETS</b>	<b>2,210,444</b>	<b>2,902,650</b>
<b>LIABILITIES</b>	<u>0</u>	<u>-0</u>
<b>NET ASSETS AVAILABLE for BENEFITS</b>	<b><u>\$ 2,210,444</u></b>	<b><u>\$ 2,902,650</u></b>

See notes to financial statements.

## Grove Dental Group 401(k) Profit Sharing Plan & Trust

STATEMENT of CHANGES in NET ASSETS AVAILABLE for BENEFITS

Year Ended December 31, 2022

### ADDITIONS

Investment Income:

Interest, Dividends, and Capital Gain Distributions	\$ 43,081
Net Depreciation in Fair Value of Investments	<u>(438,557)</u>

<b>Total Investment Loss</b>	<b>(395,476)</b>
------------------------------	------------------

Interest on Notes Receivable from Participants	<b>2,357</b>
--	--------------

Contributions:

Participants	369,475
Employer	202,288
Rollovers	<u>12,247</u>

<b>Total Contributions</b>	<b><u>584,010</u></b>
----------------------------	-----------------------

<b>Total Additions</b>	<b>190,891</b>
------------------------	----------------

### DEDUCTIONS

Benefits Paid	872,720
Administrative Expenses	<u>10,377</u>

<b>Total Deductions</b>	<b><u>883,097</u></b>
-------------------------	-----------------------

<b>NET DECREASE for YEAR</b>	<b>(692,206)</b>
------------------------------	------------------

### NET ASSETS AVAILABLE for BENEFITS

Beginning of Year	<u>2,902,650</u>
-------------------	------------------

<b>End of Year</b>	<b><u><u>\$ 2,210,444</u></u></b>
--------------------	-----------------------------------

See notes to financial statements.

# **Grove Dental Group 401(k) Profit Sharing Plan & Trust**

## NOTES to FINANCIAL STATEMENTS

### **NOTE 1 DESCRIPTION of PLAN**

The following description of the **Grove Dental Group 401(k) Profit Sharing Plan & Trust** (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

#### **General and Plan Amendment**

The Plan is a defined contribution 401(k) plan covering all employees of Wyomissing Dental Associates PC, d/b/a Grove Dental Group, and its related employers (the Companies). A controlled group is generally considered one employer for Form 5500 reporting purposes. Participating employers under the **Grove Dental Group 401(k) Profit Sharing Plan & Trust** are as follows:

- Aligned Dental of Centre County PC
- Aligned Dental of Chester Springs PC
- Aligned Dental of East Petersburg PC
- Aligned Dental of Hamburg PC
- Aligned Dental of Lancaster PC
- Aligned Dental of Wellsboro PC
- Dynamic Growth Dental Support

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Employees who are covered by a collective bargaining agreement or certain non resident aliens are not eligible to participate in the Plan. The Plan Administrator is responsible for oversight of the Plan, determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

The Plan was amended and restated on October 26, 2022 to change how forfeitures can be applied and hardship withdrawal availability.

The Plan was impacted by regulatory changes related to the Setting Every Community Up for Retirement Enhancement Act (SECURE) Act and the Coronavirus Aid, Relief, and Economic Security (CARES) Act. These recent legislative updates were not included in the latest Plan restatement and will require future amendment to the Plan.

#### **Eligibility**

Employees are eligible to participate in the Plan after completing one year of eligibility service and upon attaining age 21. A year of eligibility service is accomplished after completing 1,000 hours of service during the first 12 months of employment. If 1,000 hours of service is not completed in the first 12 months of employment, the employee will be credited with a year of eligibility service, provided they complete 1,000 hours of service in any following calendar year. Employees are able to enroll in the Plan immediately upon meeting eligibility requirements.

#### **Contributions**

Participants may contribute a portion of their annual pre tax or post tax compensation, as defined in the Plan Document; however, the participant's contribution cannot exceed amounts allowable under applicable federal regulations. Participants who have attained age 50 by the end of the Plan year are eligible to make additional contributions in the form of catch up contributions. Participants may also contribute amounts representing distributions from qualified plans and IRAs. Participants direct the investment of his or her deferrals into various investment options offered by the Plan.

# Grove Dental Group 401(k) Profit Sharing Plan & Trust

## NOTES to FINANCIAL STATEMENTS

(Continued)

### NOTE 1 DESCRIPTION of PLAN (Continued)

#### Contributions (Continued)

The Companies will make a safe harbor matching contribution to each participant based on his or her elective deferrals in a percentage set by the Companies. The Companies match 100% of participant deferrals up to 3% of eligible compensation and then 50% of participant deferrals of the next 2% of eligible compensation. In addition, the Companies, in their sole discretion, may make a profit sharing contribution to the Plan for participants that are employees on the last day of the Plan year. For the Plan year ended December 31, 2022, the Companies made no such discretionary contributions.

#### Participant Accounts

A record keeping account is set up in each participant's name to show the value of his or her retirement benefit. Each participant's account is credited with the participant's contributions and allocations of (a) the Companies' safe harbor matching contributions and discretionary profit sharing contributions, (b) Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings 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

Participant salary deferrals, plus or minus any earnings or losses, are 100% vested. Employer matching contributions are also 100% vested. If a participant in the Plan terminates employment other than by disability or death, discretionary profit sharing contributions and earnings or losses thereon vest in accordance with a "2 Year Cliff" vesting schedule as follows:

Years of Service	Percent Vested
Less than Two	0%
More than Two	100%

#### Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or the participant's vested account balance, excluding Roth 401(k) funds. Loan terms range from one to four and a half years or for a period up to 30 years for the purchase of a primary residence. Participant loans are secured by the balance in the participant's account. All loans bear a reasonable rate of interest in accordance with the Plan Document that is equal to the prime rate plus 1% at time of inception. Principal and interest are paid ratably through payroll deductions. Two loans at a time are permitted. Notes receivable are stated at their unpaid principal plus accrued unpaid interest.

#### Retirement Benefits and Distributions

Upon termination of service due to death, disability, retirement, or other separation of employment, a participant may elect to receive a lump sum amount, partial payment, installment payment, or purchase an annuity contract equal to the value of the participant's vested interest in his or her account or have the payment paid as a direct rollover to an individual retirement account or another employer's tax qualified plan. In the absence of an affirmative participant election, vested balances of less than \$5,000 will be automatically paid out. If a participant is determined to be eligible for distribution and he or she fails to make a distribution election, the portion of the account balance attributable to the Roth Elective Deferral Account and Roth Rollover Contribution account, if any, will be automatically rolled over to a Roth IRA (excluding any outstanding loan balance) if that portion is greater than \$1,000. The remaining portion of the account balance will be separately rolled over to a traditional IRA if that portion is greater than \$1,000. If either portion is less than \$1,000, that amount will be distributed to the participant in a lump sum.

# Grove Dental Group 401(k) Profit Sharing Plan & Trust

## NOTES to FINANCIAL STATEMENTS

(Continued)

### NOTE 1 DESCRIPTION of PLAN (Continued)

#### Retirement Benefits and Distributions (Continued)

In service withdrawals are available to participants who attain age 59½.

A participant may request a hardship withdrawal. A participant may request a hardship withdrawal from the elective deferral balance in his or her account. Effective October 26, 2022, a participant may request a hardship withdrawal of all or part of the balance in his or her account.

Each participant designates a person or persons who are to receive benefits under the Plan in the event of the participant's death.

#### Forfeitures

Forfeited amounts are used to reduce future employer contributions, offset Plan expenses, or as a profit sharing contribution. No amounts were forfeited during the Plan year ended December 31, 2022.

### NOTE 2 SUMMARY of SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Accounting

The Plan's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP). Current US GAAP standards are contained in the Accounting Standards Codification (ASC) as set forth by the Financial Accounting Standards Board (FASB).

#### Use of Estimates

The preparation of financial statements in conformity with US GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from estimated amounts.

#### Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator, in collaboration with the investment advisor, determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note 3 for discussion of fair value measurements.

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

# Grove Dental Group 401(k) Profit Sharing Plan & Trust

## NOTES to FINANCIAL STATEMENTS

(Continued)

### NOTE 2 SUMMARY of SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded based upon the terms of the Plan Document for purposes of Form 5500 reporting. However, for purposes of the financial statement, for active participants who have not incurred a distributable event (employment, termination, death, or disability), but have delinquent loans, the participant loans remain outstanding until a distributable event occurs.

#### Payment of Benefits

Benefits are recorded when paid.

#### Administrative Expenses

All administrative expenses may be paid out of the Plan; however, the Companies pay some of the administrative costs of the Plan.

### NOTE 3 FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

The three levels of the fair value hierarchy under FASB ASC 820, *Fair Value Measurement*, are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset and liability;
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

# Grove Dental Group 401(k) Profit Sharing Plan & Trust

## NOTES to FINANCIAL STATEMENTS

(Continued)

### NOTE 3 FAIR VALUE MEASUREMENTS (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

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

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	Level 1	Level 2	Level 3	Total
Registered Investment Companies	2,160,231	0	-0	2,160,231

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

	Level 1	Level 2	Level 3	Total
Registered Investment Companies	2,848,457	0	-0	2,848,457

#### Level 3 Gains and Losses

There were no Level 3 investments during the years ended December 31, 2022 and 2021.

### NOTE 4 TAX STATUS

The Plan adopted a Non Standardized Pre Approved Plan which received an opinion letter on August 31, 2020, in which the Internal Revenue Service stated that the Non Standardized Pre Approved Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving this opinion letter. However, Plan Management believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore, believes that the Plan is qualified and tax exempt.

## Grove Dental Group 401(k) Profit Sharing Plan & Trust

### NOTES to FINANCIAL STATEMENTS

(Continued)

#### NOTE 4 TAX STATUS (Continued)

US GAAP requires the Plan Administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by taxing authorities. The Plan Administrator has analyzed tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021, there are no uncertain tax positions requiring recognition or disclosure.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### NOTE 5 PLAN TERMINATION

Although they have not expressed any intent to do so, the Companies have the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their discretionary profit sharing contributions.

#### NOTE 6 RISKS and UNCERTAINTIES

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

#### NOTE 7 RELATED PARTY and PARTY in INTEREST TRANSACTIONS

As previously discussed, the Plan may issue loans to participants that are secured by participant account balances. Participant loans totaled \$50,213 and \$54,193 at December 31, 2022 and 2021, respectively. Interest income from participant loans was \$2,357 for the year ended December 31, 2022. All of these transactions qualify as party in interest transactions.

#### NOTE 8 RECONCILIATION of FINANCIAL STATEMENTS to FORM 5500

The following is a reconciliation of benefits paid and notes receivable from participants per the financial statements to the Form 5500 for the year ended December 31, 2022:

Benefits Paid per Financial Statements	872,720
Current Year Defaulted Loan	<u>16,825</u>
<b>Total Benefits Paid per Form 5500</b>	<b>889,545</b>

## Grove Dental Group 401(k) Profit Sharing Plan & Trust

### NOTES to FINANCIAL STATEMENTS

(Continued)

#### NOTE 8 RECONCILIATION of FINANCIAL STATEMENTS to FORM 5500 (Continued)

Notes Receivable from Participants per Financial Statements	50,213
Current Year Defaulted Loan	<u>(16,825)</u>
<b>Total Notes Receivable from Participants per Form 5500</b>	<b>33,388</b>

#### NOTE 9 DELINQUENT PARTICIPANT CONTRIBUTIONS

Subsequent to December 31, 2022, the Plan Administrator discovered unintentional delays in remitting various participant deferrals to the custodian for various pay periods totaling \$305,338. The Plan Administrator has calculated the lost earnings and is in the process of correcting these delinquent contributions either outside of the DOL Voluntary Fiduciary Correction Program (VFCP) or by filing a Form 5330 and paying the required excise tax (through the VFCP).

#### NOTE 10 SUBSEQUENT EVENTS

On October 9, 2023, the Plan was amended to change the name of the Plan to **Dynamic Growth Dental 401(k) Plan** and the Plan Sponsor was changed from Grove Dental Group to Dynamic Growth Dental Support. Under the amended Plan Document, employees are eligible to make pre tax and Roth deferrals, as well as receive the employer safe harbor match, within the Plan upon hire. Employees must complete one year of service in order to be eligible for the discretionary employer profit sharing contributions. One year of service is credited if the employee was paid or entitled to pay from the employer during the 12 month period beginning on date of hire. Eligible service requirement will also be satisfied if an employee works at least 500 hours for three consecutive 12 month periods. Employees will be 0% vested in discretionary employer contributions prior to three years of service and then will be 100% vested.

Effective October 9, 2023, the Plan also entered into a trust agreement with a new trustee, Ascensus Trust Company, as well as an agreement appointing The Vanguard Group, Inc. as the Plan recordkeeper.

On November 6, 2023, the assets of Aligned Dental of Chester Springs, PC were sold to an outside, unrelated party. As a result, all employees of the practice were terminated and ceased participation in the Plan.

On January 31, 2024, the shareholders of the Plan Sponsor sold the assets of the remaining Companies, except for Aligned Dental of Lancaster PC, to an outside, unrelated party. As a result, all employees included in the sold practices were terminated and ceased participation in the Plan.

Subsequent events have been evaluated through February 9, 2024, which represents the date the financial statements were available to be issued.

**Grove Dental Group 401(k) Profit Sharing Plan & Trust**

EIN 45 4043824 Plan No. 001

Schedule H Line 4a SCHEDULE of DELINQUENT PARTICIPANT CONTRIBUTIONS

December 31, 2022

**Totals That Constitute Nonexempt Prohibited Transactions**

<b>Participant Contributions Transferred Late to Plan</b>	<b>Contributions Not Corrected</b>	<b>Contributions Corrected Outside VFCP</b>	<b>Contributions Pending Correction in VFCP</b>	<b>Total Fully Corrected Under VFCP and PTE 2002 51</b>
<p>Check here if late Participant Loan Repayments are included:</p> <p align="center">✓</p>	\$ 305,338	\$ 0	\$ 0	\$ 0

See independent auditors' report.

## Grove Dental Group 401(k) Profit Sharing Plan & Trust

EIN 45 4043824 Plan No. 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, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
<b>Registered Investment Companies</b>				
	Federated Hermes	Federated Hermes U.S. Treasury Cash Reserves IS	**	\$ 271,509
	Fidelity	Fidelity Small Cap Index	**	25,783
	Goldman Sachs	Goldman Sachs Small Cap Value Insights Fund Institutional Class	**	1,849
	Janus	Janus Henderson Triton Fund Class I	**	10,488
	MFS Massachusetts Investors	MFS Massachusetts Investors Growth Stock Fund Class R6	**	36,371
	Principal	Principal MidCap Fund R 5 Class	**	13,661
	Schwab	Schwab S&P 500 Index	**	245,036
	Vanguard	Vanguard Growth and Income Fund Admiral Shares	**	77,112
	Vanguard	Vanguard Equity Income Fund Admiral Shares	**	84,198
	Vanguard	Vanguard Mid Cap Index Fund Admiral Shares	**	48,498
	American Century	American Century Emerging Markets Fund R6 Class	**	11,214
	DFA International	DFA International Core Equity Portfolio Institutional Class	**	13,960
	DFA International	DFA International Small Cap Growth Portfolio	**	15,872
	American Funds	American Funds EuroPacific Growth Fund Class R 6	**	9,542
	PGIM	PGIM High Yield Fund Class R6	**	21,391
	Schwab	Schwab Treasury Inflation Protected Securities Index Fund	**	10,965
	Vanguard	Vanguard Short Term Federal Fund Admiral Shares	**	5,472
	Vanguard	Vanguard Mortgage Backed Securities Index Fund Admiral Shares	**	\$ 15,844

See independent auditors' report.

## Grove Dental Group 401(k) Profit Sharing Plan & Trust

EIN 45 4043824 Plan No. 001

Schedule H Line 4i SCHEDULE of ASSETS (HELD at END of YEAR)

(Continued)

December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
<b>Registered Investment Companies (Continued)</b>				
	Voya	Voya Intermediate Bond Fund Class I	**	\$ 11,379
	TIAA CREF	TIAA CREF Lifecycle Index 2055 Fund Institutional Class	**	61,279
	TIAA CREF	TIAA CREF Lifecycle Index 2050 Fund Institutional Class	**	232,673
	TIAA CREF	TIAA CREF Lifecycle Index 2045 Fund Institutional Class	**	200,049
	TIAA CREF	TIAA CREF Lifecycle Index 2040 Fund Institutional Class	**	151,678
	TIAA CREF	TIAA CREF Lifecycle Index 2035 Fund Institutional Class	**	31,343
	TIAA CREF	TIAA CREF Lifecycle Index 2030 Fund Institutional Class	**	45,443
	TIAA CREF	TIAA CREF Lifecycle Index 2025 Fund Institutional Class	**	69,709
	TIAA CREF	TIAA CREF Lifecycle Index 2020 Fund Institutional Class	**	338,480
	TIAA CREF	TIAA CREF Lifecycle Index 2060 Fund Institutional Class	**	<u>99,433</u>
	<b>Total Registered Investment Companies</b>			<b>2,160,231</b>
<b>Notes Receivable from Participants</b>				
*	Participant Loans	4.25% 6.50%, Various Original Maturity Dates (April 2027 to February 2029) Collateral Portion of Participants' Vested Account Balances	<u>0</u>	<u>50,213</u>
			<u><b>\$ -0</b></u>	<u><b>\$ 2,210,444</b></u>

\* Indicates related party.

\*\* Information not required.

See independent auditors' report.

**Grove Dental Group 401(k) Profit Sharing Plan & Trust**

EIN 45 4043824 Plan No. 001

Schedule H Line 4i SCHEDULE of ASSETS (ACQUIRED and DISPOSED of WITHIN YEAR)

Year Ended December 31, 2022

Identity of Issue, Borrower, Lessor, (a) or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, (b) Collateral, Par or Maturity Value	Costs of (c) Acquisitions	Proceeds of (d) Dispositions
Participant Loans	4.25% - 6.50%, Various Original Maturity Dates (April 2027 to February 2029) Collateral Portion of Participants' Vested Account Balances	\$ 0	\$ 0

See independent auditors' report.

Grove Dental Group 401(k) Profit Sharing Plan & Trust (the "Plan")  
EIN 45-4043824 Plan No. 001

Form 5500 (2022)  
Dec 31, 2022

Please be advised that we are submitting our Form 5500 timely however, we are still in the process of completing the audit of the Plan. Due to extenuating circumstances, we have not been able to complete the audit in order for it to be attached to the Form 5500, filed by 10/16/2023.

These circumstances include:

- This is our first time completing the audit and we did not understand the full scope and timeline of completion
- We are in the middle of transitioning from one 401k administrator to a new 401k administrator, and we have been having issues gathering information from our previous TPA.

We take our fiduciary responsibilities seriously, and have a history of timely filing. In that regard, we are attempting to complete the audit as promptly as possible and will forward it to you as soon as possible.

Sincerely,

Ryan Jones, CEO  
Dynamic Growth Dental Support