

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan GRAVES-GILBERT CLINIC REVISED PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 002
		1c Effective date of plan 12/11/1969
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) GILBERT, BARBEE, MOORE & MCILVOY, P.S.C. 201 PARK STREET BOWLING GREEN, KY 42102	2b Employer Identification Number (EIN) 61-0700826 2c Plan Sponsor's telephone number 270-781-5111 2d Business code (see instructions) 621111

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.			
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.			
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2024	STEVEN K. SINCLAIR
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1283
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 918 6a(2) 947 6b 7 6c 300 6d 1254 6e 3 6f 1257 6g(1) 1198 6g(2) 1177 6h 56
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2S 2T

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan GRAVES-GILBERT CLINIC REVISED PROFIT SHARING PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 GILBERT, BARBEE, MOORE & MCILVOY, P.S.C.	D Employer Identification Number (EIN) 61-0700826

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).....

X

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

THE VANGUARD GROUP, INC.

23-1945930

(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)

THE VANGUARD GROUP, INC.

23-1945930

(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 16 25 38 52 99	NONE	113389	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

CARR RIGGS & INGRAM

72-1396621

(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?
10	NONE	5145	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

VALERIE T MAYER

90-1188652

(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?
29	NONE	1700	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DODGE & COX 94-1441976	10 BPS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan GRAVES-GILBERT CLINIC REVISED PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶ 002	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 GILBERT, BARBEE, MOORE & MCILVOY, P.S.C.				D Employer Identification Number (EIN) 61-0700826	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC RETIREMENT SAVINGS TRUST III					
b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY					
c EIN-PN 38-7041744-024		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3017435	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
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a Name of MTIA, CCT, PSA, or 103-12 IE:					
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code			

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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan GRAVES-GILBERT CLINIC REVISED PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 GILBERT, BARBEE, MOORE & MCILVOY, P.S.C.	D Employer Identification Number (EIN) 61-0700826	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4011697	6477307
(2) Participant contributions	1b(2)		189641
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	2972895	3017435
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	140161595	160929162
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	147146187	170613545
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	147146187	170613545

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	6441175	
(B) Participants	2a(1)(B)	4503745	
(C) Others (including rollovers)	2a(1)(C)	108348	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		11053268
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)	5110694	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5110694
(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)		74877
(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)		20377155
c Other income	2c		18034
d Total income. Add all income amounts in column (b) and enter total	2d		36634028

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13046390	
(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)		13046390
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	120280	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		120280
j Total expenses. Add all expense amounts in column (b) and enter total	2j		13166670

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		23467358
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **CARR RIGGS & INGRAM, LLC**

(2) EIN: **72-1396621**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

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

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan GRAVES-GILBERT CLINIC REVISED PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 GILBERT, BARBEE, MOORE & MCILVOY, P.S.C.		D Employer Identification Number (EIN) 61-0700826
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 23-2186884		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2023 v. 230707		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for: a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14a 14b 14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
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: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☒ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A 22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.	
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**Graves-Gilbert Clinic
Revised Profit Sharing Plan**

FINANCIAL STATEMENTS

December 31, 2023 and 2022



	Page
REPORT	
Independent Auditor's Report.....	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements.....	7
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year).....	16

Note: Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because the conditions under which they are required are not present.



REPORT



INDEPENDENT AUDITOR'S REPORT

To the Profit Sharing Committee of
Graves-Gilbert Clinic Revised Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of Graves-Gilbert Clinic Revised Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Graves-Gilbert Clinic Revised Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Graves-Gilbert Clinic Revised 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 that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 in accordance 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 Graves-Gilbert Clinic Revised 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 Graves-Gilbert Clinic Revised Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2023, is 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

To the Profit Sharing Committee
Graves-Gilbert Clinic Revised Profit Sharing Plan

In our opinion—

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC
Bowling Green, Kentucky
October 10, 2024



FINANCIAL STATEMENTS



Graves-Gilbert Clinic Revised Profit Sharing Plan
Statements of Net Assets Available for Benefits

<i>December 31,</i>	2023	2022
Assets		
Investments		
Investments at fair value	\$ 163,946,597	\$ 143,134,490
Total investments	163,946,597	143,134,490
Receivables		
Employer contributions	6,477,307	4,011,697
Employee contributions	189,641	-
Total receivables	6,666,948	4,011,697
Total assets	170,613,545	147,146,187
Net assets available for benefits	\$ 170,613,545	\$ 147,146,187

The accompanying notes are an integral part of these financial statements

Graves-Gilbert Clinic Revised Profit Sharing Plan Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31,

2023

Additions

Investment income:

Net appreciation in fair value of investments	\$ 20,377,155
Interest and dividends	5,203,605

Total investment income	25,580,760
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Contributions

Employer	6,441,175
Employee	4,503,745
Rollovers	108,348

Total contributions	11,053,268
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Total additions	36,634,028
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Deductions

Benefits paid to participants	13,046,390
Administrative expenses	120,280

Total deductions	13,166,670
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Net increase	23,467,358
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Net Assets Available for Benefits

Beginning of year	147,146,187
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End of year	\$ 170,613,545
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The accompanying notes are an integral part of these financial statements

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN

The following description of the Graves-Gilbert Clinic Revised Profit Sharing Plan (the “Plan”) provides general information. Refer to the Plan document for a more complete description of Plan provisions.

General

The Plan is a defined contribution plan covering all full-time employees of the Gilbert, Barbee, Moore, and McIlvoy, PSC (the “Company”, “Sponsor”, “Employer”, or “Plan Administrator”). The Plan is subject to the provisions of the Department of Labor’s (DOL’s) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). The Profit Sharing Committee is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan’s investment offerings, and monitors investment performance.

Some administrative functions are performed by employees of the Company. No compensation is remitted to the Company for these services.

Plan assets are held and managed by Vanguard Fiduciary Trust Company, the qualified institution for the plan, which invests contributions and Plan earnings, makes investment transactions as directed by the Plan Administrator. Vanguard Fiduciary Trust Company also acts as the third-party administrator and record-keeper for the Plan, which performs certain plan administration, annual ERISA compliance testing, and other record-keeping services.

Eligibility

The Plan covers substantially all employees who have completed a twelve month period of employment consisting of 1,000 hours or more of service and have attained age 18 or older. Once these employees have met the eligibility requirements they may enter the Plan on January 1 and July 1 of each year.

Contributions

Employee Elective Contributions – Participants may contribute to the Plan through either a pretax or Roth salary deferral up to 100% of their annual compensation, as defined in the Plan Agreement, not to exceed the statutory maximum. The salary deferral percentage can be modified or revoked during any time during the Plan Year. Participants who are age 50 or older may make catch-up contributions in excess of their regular elective contributions, up to a maximum of \$7,500 for 2023. Participants may also contribute amounts representing distributions from other qualified benefit or defined contribution plans (rollover contributions).

The Plan agreement provides for an automatic 3% pre-tax salary deferral for all new participants unless they elect otherwise. This deferral percentage is increased 1% annually up to a maximum of 6% of eligible compensation. If no investment elections are made by the participant, these contributions will be invested in accordance with guidelines established by the Plan agreement.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN (Continued)

Contributions (Continued)

Non-Elective Safe Harbor Contributions: Safe harbor contributions are the amounts contributed by the Company to all eligible non-highly compensated employees, regardless of whether the employee elected to make deferrals to the Plan. The non-elective safe harbor contribution is no less than 3% of the amount considered compensation as defined by the Plan document for eligible participants. During the year ended December 31, 2023, the Company made a contribution of 3% of eligible compensation totaling \$1,219,278.

Employer Discretionary Profit-Sharing Plan Contributions: The Company, at their sole discretion, may contribute amounts to the Plan in addition to any matching contributions. Participants must have completed 1,000 hours and been employed on the last day of the plan year to receive a profit-sharing contribution, except in the event of a participant's death, disability, or retirement. During the year ended December 31, 2023, the Company made a discretionary profit-sharing contribution of \$5,221,897. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

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

Vesting

Participants are immediately vested in that portion of their accounts attributable to employee contributions (including rollovers) and the Company's non-elective safe harbor contributions. Vesting in the Company's profit sharing contribution portion of their accounts plus actual earnings thereon is based on years of credited service according to the following schedule:

<u>Years of Service</u>	<u>Percentage Vested</u>
One year	0%
Two years	20%
Three years	40%
Four years	60%
Five years	80%
Six years	100%

The Plan provides for 100% vesting for any participant whose termination is attributable to death, normal retirement, or permanent disability.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN (Continued)

Benefit Payments

On termination of service due to death, disability, or retirement, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account, annual installments over a predetermined period of time, or direct rollover into another qualified plan or individual retirement account. For termination of service for other reasons, a participant may elect the aforementioned option or roll the account balance over into an IRA or new employer's qualified plan. Participants over age 59.5 may also elect to receive a lump sum amount of all or a portion of their vested account balance.

Forfeitures

At December 31, 2023 and 2022, forfeited nonvested accounts totaled \$81,354 and \$36,975, respectively. These accounts will be used to reduce future employer contributions. In 2023, employer contributions were reduced by \$36,849 from forfeited nonvested accounts.

Hardship Withdrawals

As permitted by the Internal Revenue Code (IRC), and in accordance with the plan agreement, a participant may request a financial hardship withdrawal if they experience a severe financial hardship. The financial hardship withdrawal may not exceed the amount of the financial hardship or the value of the vested portion of the participant's balance, whichever is less.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments generally are reported at fair value, but may also be reported at contract value or net asset value (NAV). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

The Plan's Management determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and third party administrator.

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

Payment of Benefits

Distributions to participants are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation/depreciation of fair value of investments.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in value of investment securities will occur in the near term and that these changes could materially affect amounts reported in the Plan's financial statements.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 10, 2024. See Note 9 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 3: INFORMATION CERTIFIED BY QUALIFIED INSTITUTION

The Plan Administrator has elected the method of compliance, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The following financial information included in the Plan's financial statements was obtained by management and agreed to or derived from information certified as complete and accurate by Vanguard Fiduciary Trust Company, the qualified institution:

- a) Total investments, at fair value, included in the statements of net assets available for benefits at December 31, 2023 and 2022.
- b) Net appreciation in fair value of investments and investment income information included in the statement of changes in net assets available for benefits for the year ended December 31, 2023.
- c) All amounts included in Note 4, *Fair Value Measurements*.
- d) All information included in the supplemental schedule of assets (held at end of year) as of December 31, 2023.

Note 4: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- 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; or
 - can be corroborated by observable market data.

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 4: FAIR VALUE MEASUREMENTS (Continued)

Money market funds: Valued at fair value on a daily basis by the market value of the underlying investments held by the fund account at year-end.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common collective trusts ("CCTs"): The Plan's CCTs are valued based on NAV per share or unit as a practical expedient as reported by the fund manager, multiplied by the number of shares or units held as of the measurement date. Accordingly, these NAV based investments have been excluded from the fair value hierarchy leveling.

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 the Plan Administrator believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements 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, 2023 and 2022:

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<i>December 31, 2023</i>				
Money market funds	\$ 2,663,684	\$ -	\$ -	\$ 2,663,684
Mutual funds	158,265,478	-	-	158,265,478
Total assets in the fair value hierarchy	160,929,162	-	-	160,929,162
Common collective trust fund (a)				3,017,435
Total Investments at fair value				\$ 163,946,597

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 4: FAIR VALUE MEASUREMENTS (Continued)

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<i>December 31, 2022</i>				
Money market funds	\$ 4,884,009	\$ -	\$ -	\$ 4,884,009
Mutual funds	135,277,586	-	-	135,277,586
Total assets in the fair value hierarchy	140,161,595	-	-	140,161,595
Common collective trust fund (a)				2,972,895
Total Investments at fair value				\$ 143,134,490

(a) Investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

Fair Value of Investments that Calculate Net Asset Value

The following table summarizes information related to the CCTs measured at fair value based on NAV per share as of December 31, 2023 and 2022, respectively. The CCTs are maintained by investment companies and hold investments in accordance with a stated set of fund objectives.

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective investment fund	\$ 3,017,435	N/A	Daily	None

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective investment fund	\$ 2,972,895	N/A	Daily	None

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 5: TAX STATUS

The IRS has determined and informed the Company by a letter dated September 28, 2017, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Tax positions are recognized only if it is "more likely than not" that the tax position be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax position is recorded. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6: RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Vanguard Fiduciary Trust Company, the trustee of the Plan provides investment services to the Plan. Certain plan investments are shares in mutual funds managed by Vanguard Fiduciary Trust Company, therefore, these transactions qualify as party-in-interest transactions. Vanguard Fiduciary Trust Company also provides administrative and investment services to the Plan, records interest and dividend income, and makes distributions to participants. The Plan paid fees of \$120,280 to Vanguard Fiduciary Trust Company during the year ended December 31, 2023.

Note 7: PLAN TERMINATION

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

Note 8: PLAN SPONSOR BANKRUPTCY

During 2022 the Plan Sponsor filed a petition for relief under Chapter 11 of the federal bankruptcy laws in the United States Bankruptcy Court for the Western District of Kentucky. The Company continued to operate their business as "Debtor-in-Possession". The employer contributions to the plan are not subject to the Bankruptcy Court's challenge. On December 28, 2023 the Company's plan of reorganization was confirmed by the court. This order completed the Company's emergence from Chapter 11 reorganization.

Note 9: SUBSEQUENT EVENT

On April 26, 2024, the order granting final decree was entered by the United States Bankruptcy Court effective April 15, 2024.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 9: SUBSEQUENT EVENT (Continued)

Effective August 1, 2024 the plan has been amended to update the eligibility period and plan entry dates. For purposes of making Participant Deferrals, an employee hired on or after August 1, 2024 shall become a Participant in the Plan on the first day of his or her employment by the Company. For purposes of any employee hired prior to August 1, 2024 who has not yet become eligible to make Participant Deferrals, he or she shall become eligible to make Participant Deferrals on August 1, 2024.

The Entry Dates for purposes of participating in the Plan were changed from semi-annual to quarterly dates. The new quarterly Entry Dates were amended to be January 1, April 1, July 1 and October 1.

Graves-Gilbert Clinic Revised Profit Sharing Plan
EIN 61-0700826 Plan Number 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value	
* The Vanguard Group, Inc.	Vanguard Balanced Index Fund Admiral Shares	**	\$	23,434,708
* The Vanguard Group, Inc.	Vanguard Target Retirement 2030 Fund	**		12,516,240
* The Vanguard Group, Inc.	Vanguard Institutional Index Fund Instl Shares	**		11,851,166
* The Vanguard Group, Inc.	Vanguard Target Retirement 2035 Fund	**		11,719,596
* The Vanguard Group, Inc.	Vanguard Target Retirement 2025 Fund	**		9,966,944
* The Vanguard Group, Inc.	Vanguard Total Int'l Stock Index Fund Admiral Shr	**		9,008,026
* The Vanguard Group, Inc.	Vanguard Target Retirement 2040 Fund	**		9,004,974
* The Vanguard Group, Inc.	Vanguard Target Retirement 2045 Fund	**		8,787,637
* The Vanguard Group, Inc.	Vanguard Target Retirement 2050 Fund	**		7,954,331
* The Vanguard Group, Inc.	Vanguard Total Stock Market Index Fund AdmShares	**		7,863,296
* The Vanguard Group, Inc.	Vanguard Growth Index Fund Admiral Shares	**		6,226,565
* The Vanguard Group, Inc.	Vanguard Total Bond Market Index Fund Adm Shares	**		4,213,764
* The Vanguard Group, Inc.	Vanguard Growth and Income Fund Admiral Shares	**		3,811,946
Dodge & Cox	Dodge & Cox Stock Fund; Class I	**		3,584,531
* The Vanguard Group, Inc.	Vanguard Windsor II Fund Admiral Shares	**		3,494,094
* The Vanguard Group, Inc.	Vanguard Target Retirement 2055 Fund	**		3,311,256
* The Vanguard Group, Inc.	Vanguard Small-Cap Index Fund Admiral Shares	**		3,233,898
* The Vanguard Group, Inc.	Vanguard Target Retirement Income Fund	**		3,137,877
Fidelity Investments	Fidelity Low-Priced Stock Fund, Retail Class	**		3,045,389
* The Vanguard Group, Inc.	Vanguard Retirement Savings Trust III	**		3,017,435
* The Vanguard Group, Inc.	Vanguard Mid-Cap Index Fund Admiral Shares	**		2,393,596
* The Vanguard Group, Inc.	Vanguard Cash Reserve Federal MM Fund	**		2,086,798
Dimensions Invest Group Inc.	DFA U.S. Small Cap Value Portfolio; Instl Class	**		1,609,321
* The Vanguard Group, Inc.	Vanguard Explorer Fund Admiral Shares	**		1,555,364
* The Vanguard Group, Inc.	Vanguard Intermed-Term Invst-Grade Fund: Adm Sh	**		1,364,627
* The Vanguard Group, Inc.	Vanguard Target Retirement 2020 Fund	**		1,251,988
* The Vanguard Group, Inc.	Vanguard Target Retirement 2060 Fund	**		1,134,111
Dimensions Invest Group Inc.	DFA U.S. Large Cap Growth Portfolio; Instl Class	**		814,433
Pacific Investment Mgt Co.	PIMCO Income Fund; Institutional Class	**		636,797
* The Vanguard Group, Inc.	Vanguard Treasury Money Market Fund	**		576,886
* The Vanguard Group, Inc.	Vanguard Emerging Mkt Stock Index Fd Adm Shares	**		572,636
* The Vanguard Group, Inc.	Vanguard Long-Term Treasury Fund Admiral Shares	**		280,096
* The Vanguard Group, Inc.	Vanguard Institutional Target Retirement 2065 Fund	**		226,282
* The Vanguard Group, Inc.	Vanguard Real Estate Index Fund Admiral Shares	**		193,353
Principal Global Investors LLC	Principal Diversified Real Asset R6	**		64,273
* The Vanguard Group, Inc.	Vanguard Target Retirement 2070 Fund	**		2,363
Total			\$	163,946,597

*Denotes a party-in-interest

**Cost not required for participant directed

**Graves-Gilbert Clinic
Revised Profit Sharing Plan**

FINANCIAL STATEMENTS

December 31, 2023 and 2022



	Page
REPORT	
Independent Auditor's Report.....	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements.....	7
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year).....	16

Note: Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because the conditions under which they are required are not present.



REPORT



INDEPENDENT AUDITOR'S REPORT

To the Profit Sharing Committee of
Graves-Gilbert Clinic Revised Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of Graves-Gilbert Clinic Revised Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Graves-Gilbert Clinic Revised Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Graves-Gilbert Clinic Revised 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 that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 in accordance 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 Graves-Gilbert Clinic Revised 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 Graves-Gilbert Clinic Revised Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2023, is 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

To the Profit Sharing Committee
Graves-Gilbert Clinic Revised Profit Sharing Plan

In our opinion—

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC
Bowling Green, Kentucky
October 10, 2024



FINANCIAL STATEMENTS



Graves-Gilbert Clinic Revised Profit Sharing Plan
Statements of Net Assets Available for Benefits

<i>December 31,</i>	2023	2022
Assets		
Investments		
Investments at fair value	\$ 163,946,597	\$ 143,134,490
Total investments	163,946,597	143,134,490
Receivables		
Employer contributions	6,477,307	4,011,697
Employee contributions	189,641	-
Total receivables	6,666,948	4,011,697
Total assets	170,613,545	147,146,187
Net assets available for benefits	\$ 170,613,545	\$ 147,146,187

The accompanying notes are an integral part of these financial statements

Graves-Gilbert Clinic Revised Profit Sharing Plan Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31,

2023

Additions

Investment income:

Net appreciation in fair value of investments	\$ 20,377,155
Interest and dividends	5,203,605

Total investment income	25,580,760
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Contributions

Employer	6,441,175
Employee	4,503,745
Rollovers	108,348

Total contributions	11,053,268
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Total additions	36,634,028
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Deductions

Benefits paid to participants	13,046,390
Administrative expenses	120,280

Total deductions	13,166,670
------------------	------------

Net increase	23,467,358
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Net Assets Available for Benefits

Beginning of year	147,146,187
-------------------	-------------

End of year	\$ 170,613,545
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The accompanying notes are an integral part of these financial statements

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN

The following description of the Graves-Gilbert Clinic Revised Profit Sharing Plan (the “Plan”) provides general information. Refer to the Plan document for a more complete description of Plan provisions.

General

The Plan is a defined contribution plan covering all full-time employees of the Gilbert, Barbee, Moore, and McIlvoy, PSC (the “Company”, “Sponsor”, “Employer”, or “Plan Administrator”). The Plan is subject to the provisions of the Department of Labor’s (DOL’s) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). The Profit Sharing Committee is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan’s investment offerings, and monitors investment performance.

Some administrative functions are performed by employees of the Company. No compensation is remitted to the Company for these services.

Plan assets are held and managed by Vanguard Fiduciary Trust Company, the qualified institution for the plan, which invests contributions and Plan earnings, makes investment transactions as directed by the Plan Administrator. Vanguard Fiduciary Trust Company also acts as the third-party administrator and record-keeper for the Plan, which performs certain plan administration, annual ERISA compliance testing, and other record-keeping services.

Eligibility

The Plan covers substantially all employees who have completed a twelve month period of employment consisting of 1,000 hours or more of service and have attained age 18 or older. Once these employees have met the eligibility requirements they may enter the Plan on January 1 and July 1 of each year.

Contributions

Employee Elective Contributions – Participants may contribute to the Plan through either a pretax or Roth salary deferral up to 100% of their annual compensation, as defined in the Plan Agreement, not to exceed the statutory maximum. The salary deferral percentage can be modified or revoked during any time during the Plan Year. Participants who are age 50 or older may make catch-up contributions in excess of their regular elective contributions, up to a maximum of \$7,500 for 2023. Participants may also contribute amounts representing distributions from other qualified benefit or defined contribution plans (rollover contributions).

The Plan agreement provides for an automatic 3% pre-tax salary deferral for all new participants unless they elect otherwise. This deferral percentage is increased 1% annually up to a maximum of 6% of eligible compensation. If no investment elections are made by the participant, these contributions will be invested in accordance with guidelines established by the Plan agreement.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN (Continued)

Contributions (Continued)

Non-Elective Safe Harbor Contributions: Safe harbor contributions are the amounts contributed by the Company to all eligible non-highly compensated employees, regardless of whether the employee elected to make deferrals to the Plan. The non-elective safe harbor contribution is no less than 3% of the amount considered compensation as defined by the Plan document for eligible participants. During the year ended December 31, 2023, the Company made a contribution of 3% of eligible compensation totaling \$1,219,278.

Employer Discretionary Profit-Sharing Plan Contributions: The Company, at their sole discretion, may contribute amounts to the Plan in addition to any matching contributions. Participants must have completed 1,000 hours and been employed on the last day of the plan year to receive a profit-sharing contribution, except in the event of a participant's death, disability, or retirement. During the year ended December 31, 2023, the Company made a discretionary profit-sharing contribution of \$5,221,897. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

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

Vesting

Participants are immediately vested in that portion of their accounts attributable to employee contributions (including rollovers) and the Company's non-elective safe harbor contributions. Vesting in the Company's profit sharing contribution portion of their accounts plus actual earnings thereon is based on years of credited service according to the following schedule:

<u>Years of Service</u>	<u>Percentage Vested</u>
One year	0%
Two years	20%
Three years	40%
Four years	60%
Five years	80%
Six years	100%

The Plan provides for 100% vesting for any participant whose termination is attributable to death, normal retirement, or permanent disability.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN (Continued)

Benefit Payments

On termination of service due to death, disability, or retirement, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account, annual installments over a predetermined period of time, or direct rollover into another qualified plan or individual retirement account. For termination of service for other reasons, a participant may elect the aforementioned option or roll the account balance over into an IRA or new employer's qualified plan. Participants over age 59.5 may also elect to receive a lump sum amount of all or a portion of their vested account balance.

Forfeitures

At December 31, 2023 and 2022, forfeited nonvested accounts totaled \$81,354 and \$36,975, respectively. These accounts will be used to reduce future employer contributions. In 2023, employer contributions were reduced by \$36,849 from forfeited nonvested accounts.

Hardship Withdrawals

As permitted by the Internal Revenue Code (IRC), and in accordance with the plan agreement, a participant may request a financial hardship withdrawal if they experience a severe financial hardship. The financial hardship withdrawal may not exceed the amount of the financial hardship or the value of the vested portion of the participant's balance, whichever is less.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments generally are reported at fair value, but may also be reported at contract value or net asset value (NAV). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

The Plan's Management determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and third party administrator.

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

Payment of Benefits

Distributions to participants are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation/depreciation of fair value of investments.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in value of investment securities will occur in the near term and that these changes could materially affect amounts reported in the Plan's financial statements.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 10, 2024. See Note 9 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 3: INFORMATION CERTIFIED BY QUALIFIED INSTITUTION

The Plan Administrator has elected the method of compliance, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The following financial information included in the Plan's financial statements was obtained by management and agreed to or derived from information certified as complete and accurate by Vanguard Fiduciary Trust Company, the qualified institution:

- a) Total investments, at fair value, included in the statements of net assets available for benefits at December 31, 2023 and 2022.
- b) Net appreciation in fair value of investments and investment income information included in the statement of changes in net assets available for benefits for the year ended December 31, 2023.
- c) All amounts included in Note 4, *Fair Value Measurements*.
- d) All information included in the supplemental schedule of assets (held at end of year) as of December 31, 2023.

Note 4: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- 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; or
 - can be corroborated by observable market data.

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 4: FAIR VALUE MEASUREMENTS (Continued)

Money market funds: Valued at fair value on a daily basis by the market value of the underlying investments held by the fund account at year-end.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common collective trusts ("CCTs"): The Plan's CCTs are valued based on NAV per share or unit as a practical expedient as reported by the fund manager, multiplied by the number of shares or units held as of the measurement date. Accordingly, these NAV based investments have been excluded from the fair value hierarchy leveling.

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 the Plan Administrator believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements 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, 2023 and 2022:

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
December 31, 2023				
Money market funds	\$ 2,663,684	\$ -	\$ -	\$ 2,663,684
Mutual funds	158,265,478	-	-	158,265,478
Total assets in the fair value hierarchy	160,929,162	-	-	160,929,162
Common collective trust fund (a)				3,017,435
Total Investments at fair value				\$ 163,946,597

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 4: FAIR VALUE MEASUREMENTS (Continued)

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<i>December 31, 2022</i>				
Money market funds	\$ 4,884,009	\$ -	\$ -	\$ 4,884,009
Mutual funds	135,277,586	-	-	135,277,586
Total assets in the fair value hierarchy	140,161,595	-	-	140,161,595
Common collective trust fund (a)				2,972,895
Total Investments at fair value				\$ 143,134,490

(a) Investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

Fair Value of Investments that Calculate Net Asset Value

The following table summarizes information related to the CCTs measured at fair value based on NAV per share as of December 31, 2023 and 2022, respectively. The CCTs are maintained by investment companies and hold investments in accordance with a stated set of fund objectives.

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective investment fund	\$ 3,017,435	N/A	Daily	None

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective investment fund	\$ 2,972,895	N/A	Daily	None

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 5: TAX STATUS

The IRS has determined and informed the Company by a letter dated September 28, 2017, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Tax positions are recognized only if it is "more likely than not" that the tax position be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax position is recorded. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6: RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Vanguard Fiduciary Trust Company, the trustee of the Plan provides investment services to the Plan. Certain plan investments are shares in mutual funds managed by Vanguard Fiduciary Trust Company, therefore, these transactions qualify as party-in-interest transactions. Vanguard Fiduciary Trust Company also provides administrative and investment services to the Plan, records interest and dividend income, and makes distributions to participants. The Plan paid fees of \$120,280 to Vanguard Fiduciary Trust Company during the year ended December 31, 2023.

Note 7: PLAN TERMINATION

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

Note 8: PLAN SPONSOR BANKRUPTCY

During 2022 the Plan Sponsor filed a petition for relief under Chapter 11 of the federal bankruptcy laws in the United States Bankruptcy Court for the Western District of Kentucky. The Company continued to operate their business as "Debtor-in-Possession". The employer contributions to the plan are not subject to the Bankruptcy Court's challenge. On December 28, 2023 the Company's plan of reorganization was confirmed by the court. This order completed the Company's emergence from Chapter 11 reorganization.

Note 9: SUBSEQUENT EVENT

On April 26, 2024, the order granting final decree was entered by the United States Bankruptcy Court effective April 15, 2024.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 9: SUBSEQUENT EVENT (Continued)

Effective August 1, 2024 the plan has been amended to update the eligibility period and plan entry dates. For purposes of making Participant Deferrals, an employee hired on or after August 1, 2024 shall become a Participant in the Plan on the first day of his or her employment by the Company. For purposes of any employee hired prior to August 1, 2024 who has not yet become eligible to make Participant Deferrals, he or she shall become eligible to make Participant Deferrals on August 1, 2024.

The Entry Dates for purposes of participating in the Plan were changed from semi-annual to quarterly dates. The new quarterly Entry Dates were amended to be January 1, April 1, July 1 and October 1.

Graves-Gilbert Clinic Revised Profit Sharing Plan
EIN 61-0700826 Plan Number 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value	
* The Vanguard Group, Inc.	Vanguard Balanced Index Fund Admiral Shares	**	\$	23,434,708
* The Vanguard Group, Inc.	Vanguard Target Retirement 2030 Fund	**		12,516,240
* The Vanguard Group, Inc.	Vanguard Institutional Index Fund Instl Shares	**		11,851,166
* The Vanguard Group, Inc.	Vanguard Target Retirement 2035 Fund	**		11,719,596
* The Vanguard Group, Inc.	Vanguard Target Retirement 2025 Fund	**		9,966,944
* The Vanguard Group, Inc.	Vanguard Total Int'l Stock Index Fund Admiral Shr	**		9,008,026
* The Vanguard Group, Inc.	Vanguard Target Retirement 2040 Fund	**		9,004,974
* The Vanguard Group, Inc.	Vanguard Target Retirement 2045 Fund	**		8,787,637
* The Vanguard Group, Inc.	Vanguard Target Retirement 2050 Fund	**		7,954,331
* The Vanguard Group, Inc.	Vanguard Total Stock Market Index Fund AdmShares	**		7,863,296
* The Vanguard Group, Inc.	Vanguard Growth Index Fund Admiral Shares	**		6,226,565
* The Vanguard Group, Inc.	Vanguard Total Bond Market Index Fund Adm Shares	**		4,213,764
* The Vanguard Group, Inc.	Vanguard Growth and Income Fund Admiral Shares	**		3,811,946
Dodge & Cox	Dodge & Cox Stock Fund; Class I	**		3,584,531
* The Vanguard Group, Inc.	Vanguard Windsor II Fund Admiral Shares	**		3,494,094
* The Vanguard Group, Inc.	Vanguard Target Retirement 2055 Fund	**		3,311,256
* The Vanguard Group, Inc.	Vanguard Small-Cap Index Fund Admiral Shares	**		3,233,898
* The Vanguard Group, Inc.	Vanguard Target Retirement Income Fund	**		3,137,877
Fidelity Investments	Fidelity Low-Priced Stock Fund, Retail Class	**		3,045,389
* The Vanguard Group, Inc.	Vanguard Retirement Savings Trust III	**		3,017,435
* The Vanguard Group, Inc.	Vanguard Mid-Cap Index Fund Admiral Shares	**		2,393,596
* The Vanguard Group, Inc.	Vanguard Cash Reserve Federal MM Fund	**		2,086,798
Dimensions Invest Group Inc.	DFA U.S. Small Cap Value Portfolio; Instl Class	**		1,609,321
* The Vanguard Group, Inc.	Vanguard Explorer Fund Admiral Shares	**		1,555,364
* The Vanguard Group, Inc.	Vanguard Intermed-Term Invst-Grade Fund: Adm Sh	**		1,364,627
* The Vanguard Group, Inc.	Vanguard Target Retirement 2020 Fund	**		1,251,988
* The Vanguard Group, Inc.	Vanguard Target Retirement 2060 Fund	**		1,134,111
Dimensions Invest Group Inc.	DFA U.S. Large Cap Growth Portfolio; Instl Class	**		814,433
Pacific Investment Mgt Co.	PIMCO Income Fund; Institutional Class	**		636,797
* The Vanguard Group, Inc.	Vanguard Treasury Money Market Fund	**		576,886
* The Vanguard Group, Inc.	Vanguard Emerging Mkt Stock Index Fd Adm Shares	**		572,636
* The Vanguard Group, Inc.	Vanguard Long-Term Treasury Fund Admiral Shares	**		280,096
* The Vanguard Group, Inc.	Vanguard Institutional Target Retirement 2065 Fund	**		226,282
* The Vanguard Group, Inc.	Vanguard Real Estate Index Fund Admiral Shares	**		193,353
Principal Global Investors LLC	Principal Diversified Real Asset R6	**		64,273
* The Vanguard Group, Inc.	Vanguard Target Retirement 2070 Fund	**		2,363
Total			\$	163,946,597

*Denotes a party-in-interest

**Cost not required for participant directed

**Graves-Gilbert Clinic
Revised Profit Sharing Plan**

FINANCIAL STATEMENTS

December 31, 2023 and 2022



	Page
REPORT	
Independent Auditor's Report.....	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements.....	7
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year).....	16

Note: Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because the conditions under which they are required are not present.



REPORT



INDEPENDENT AUDITOR'S REPORT

To the Profit Sharing Committee of
Graves-Gilbert Clinic Revised Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of Graves-Gilbert Clinic Revised Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Graves-Gilbert Clinic Revised Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Graves-Gilbert Clinic Revised 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 that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 in accordance 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 Graves-Gilbert Clinic Revised 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 Graves-Gilbert Clinic Revised Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2023, is 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

To the Profit Sharing Committee
Graves-Gilbert Clinic Revised Profit Sharing Plan

In our opinion—

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC
Bowling Green, Kentucky
October 10, 2024



FINANCIAL STATEMENTS



Graves-Gilbert Clinic Revised Profit Sharing Plan
Statements of Net Assets Available for Benefits

<i>December 31,</i>	2023	2022
Assets		
Investments		
Investments at fair value	\$ 163,946,597	\$ 143,134,490
Total investments	163,946,597	143,134,490
Receivables		
Employer contributions	6,477,307	4,011,697
Employee contributions	189,641	-
Total receivables	6,666,948	4,011,697
Total assets	170,613,545	147,146,187
Net assets available for benefits	\$ 170,613,545	\$ 147,146,187

The accompanying notes are an integral part of these financial statements

Graves-Gilbert Clinic Revised Profit Sharing Plan Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31,

2023

Additions

Investment income:

Net appreciation in fair value of investments	\$ 20,377,155
Interest and dividends	5,203,605

Total investment income	25,580,760
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Contributions

Employer	6,441,175
Employee	4,503,745
Rollovers	108,348

Total contributions	11,053,268
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Total additions	36,634,028
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Deductions

Benefits paid to participants	13,046,390
Administrative expenses	120,280

Total deductions	13,166,670
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Net increase	23,467,358
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Net Assets Available for Benefits

Beginning of year	147,146,187
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End of year	\$ 170,613,545
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The accompanying notes are an integral part of these financial statements

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN

The following description of the Graves-Gilbert Clinic Revised Profit Sharing Plan (the “Plan”) provides general information. Refer to the Plan document for a more complete description of Plan provisions.

General

The Plan is a defined contribution plan covering all full-time employees of the Gilbert, Barbee, Moore, and McIlvoy, PSC (the “Company”, “Sponsor”, “Employer”, or “Plan Administrator”). The Plan is subject to the provisions of the Department of Labor’s (DOL’s) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). The Profit Sharing Committee is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan’s investment offerings, and monitors investment performance.

Some administrative functions are performed by employees of the Company. No compensation is remitted to the Company for these services.

Plan assets are held and managed by Vanguard Fiduciary Trust Company, the qualified institution for the plan, which invests contributions and Plan earnings, makes investment transactions as directed by the Plan Administrator. Vanguard Fiduciary Trust Company also acts as the third-party administrator and record-keeper for the Plan, which performs certain plan administration, annual ERISA compliance testing, and other record-keeping services.

Eligibility

The Plan covers substantially all employees who have completed a twelve month period of employment consisting of 1,000 hours or more of service and have attained age 18 or older. Once these employees have met the eligibility requirements they may enter the Plan on January 1 and July 1 of each year.

Contributions

Employee Elective Contributions – Participants may contribute to the Plan through either a pretax or Roth salary deferral up to 100% of their annual compensation, as defined in the Plan Agreement, not to exceed the statutory maximum. The salary deferral percentage can be modified or revoked during any time during the Plan Year. Participants who are age 50 or older may make catch-up contributions in excess of their regular elective contributions, up to a maximum of \$7,500 for 2023. Participants may also contribute amounts representing distributions from other qualified benefit or defined contribution plans (rollover contributions).

The Plan agreement provides for an automatic 3% pre-tax salary deferral for all new participants unless they elect otherwise. This deferral percentage is increased 1% annually up to a maximum of 6% of eligible compensation. If no investment elections are made by the participant, these contributions will be invested in accordance with guidelines established by the Plan agreement.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN (Continued)

Contributions (Continued)

Non-Elective Safe Harbor Contributions: Safe harbor contributions are the amounts contributed by the Company to all eligible non-highly compensated employees, regardless of whether the employee elected to make deferrals to the Plan. The non-elective safe harbor contribution is no less than 3% of the amount considered compensation as defined by the Plan document for eligible participants. During the year ended December 31, 2023, the Company made a contribution of 3% of eligible compensation totaling \$1,219,278.

Employer Discretionary Profit-Sharing Plan Contributions: The Company, at their sole discretion, may contribute amounts to the Plan in addition to any matching contributions. Participants must have completed 1,000 hours and been employed on the last day of the plan year to receive a profit-sharing contribution, except in the event of a participant's death, disability, or retirement. During the year ended December 31, 2023, the Company made a discretionary profit-sharing contribution of \$5,221,897. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

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

Vesting

Participants are immediately vested in that portion of their accounts attributable to employee contributions (including rollovers) and the Company's non-elective safe harbor contributions. Vesting in the Company's profit sharing contribution portion of their accounts plus actual earnings thereon is based on years of credited service according to the following schedule:

<u>Years of Service</u>	<u>Percentage Vested</u>
One year	0%
Two years	20%
Three years	40%
Four years	60%
Five years	80%
Six years	100%

The Plan provides for 100% vesting for any participant whose termination is attributable to death, normal retirement, or permanent disability.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN (Continued)

Benefit Payments

On termination of service due to death, disability, or retirement, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account, annual installments over a predetermined period of time, or direct rollover into another qualified plan or individual retirement account. For termination of service for other reasons, a participant may elect the aforementioned option or roll the account balance over into an IRA or new employer's qualified plan. Participants over age 59.5 may also elect to receive a lump sum amount of all or a portion of their vested account balance.

Forfeitures

At December 31, 2023 and 2022, forfeited nonvested accounts totaled \$81,354 and \$36,975, respectively. These accounts will be used to reduce future employer contributions. In 2023, employer contributions were reduced by \$36,849 from forfeited nonvested accounts.

Hardship Withdrawals

As permitted by the Internal Revenue Code (IRC), and in accordance with the plan agreement, a participant may request a financial hardship withdrawal if they experience a severe financial hardship. The financial hardship withdrawal may not exceed the amount of the financial hardship or the value of the vested portion of the participant's balance, whichever is less.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments generally are reported at fair value, but may also be reported at contract value or net asset value (NAV). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

The Plan's Management determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and third party administrator.

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

Payment of Benefits

Distributions to participants are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation/depreciation of fair value of investments.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in value of investment securities will occur in the near term and that these changes could materially affect amounts reported in the Plan's financial statements.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 10, 2024. See Note 9 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 3: INFORMATION CERTIFIED BY QUALIFIED INSTITUTION

The Plan Administrator has elected the method of compliance, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The following financial information included in the Plan's financial statements was obtained by management and agreed to or derived from information certified as complete and accurate by Vanguard Fiduciary Trust Company, the qualified institution:

- a) Total investments, at fair value, included in the statements of net assets available for benefits at December 31, 2023 and 2022.
- b) Net appreciation in fair value of investments and investment income information included in the statement of changes in net assets available for benefits for the year ended December 31, 2023.
- c) All amounts included in Note 4, *Fair Value Measurements*.
- d) All information included in the supplemental schedule of assets (held at end of year) as of December 31, 2023.

Note 4: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- 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; or
 - can be corroborated by observable market data.

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 4: FAIR VALUE MEASUREMENTS (Continued)

Money market funds: Valued at fair value on a daily basis by the market value of the underlying investments held by the fund account at year-end.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common collective trusts ("CCTs"): The Plan's CCTs are valued based on NAV per share or unit as a practical expedient as reported by the fund manager, multiplied by the number of shares or units held as of the measurement date. Accordingly, these NAV based investments have been excluded from the fair value hierarchy leveling.

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 the Plan Administrator believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements 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, 2023 and 2022:

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
December 31, 2023				
Money market funds	\$ 2,663,684	\$ -	\$ -	\$ 2,663,684
Mutual funds	158,265,478	-	-	158,265,478
Total assets in the fair value hierarchy	160,929,162	-	-	160,929,162
Common collective trust fund (a)				3,017,435
Total Investments at fair value				\$ 163,946,597

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 4: FAIR VALUE MEASUREMENTS (Continued)

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<i>December 31, 2022</i>				
Money market funds	\$ 4,884,009	\$ -	\$ -	\$ 4,884,009
Mutual funds	135,277,586	-	-	135,277,586
Total assets in the fair value hierarchy	140,161,595	-	-	140,161,595
Common collective trust fund (a)				2,972,895
Total Investments at fair value				\$ 143,134,490

(a) Investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

Fair Value of Investments that Calculate Net Asset Value

The following table summarizes information related to the CCTs measured at fair value based on NAV per share as of December 31, 2023 and 2022, respectively. The CCTs are maintained by investment companies and hold investments in accordance with a stated set of fund objectives.

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective investment fund	\$ 3,017,435	N/A	Daily	None

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective investment fund	\$ 2,972,895	N/A	Daily	None

Graves-Gilbert Clinic Revised Profit Sharing Plan

Notes to Financial Statements

Note 5: TAX STATUS

The IRS has determined and informed the Company by a letter dated September 28, 2017, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Tax positions are recognized only if it is "more likely than not" that the tax position be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax position is recorded. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6: RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Vanguard Fiduciary Trust Company, the trustee of the Plan provides investment services to the Plan. Certain plan investments are shares in mutual funds managed by Vanguard Fiduciary Trust Company, therefore, these transactions qualify as party-in-interest transactions. Vanguard Fiduciary Trust Company also provides administrative and investment services to the Plan, records interest and dividend income, and makes distributions to participants. The Plan paid fees of \$120,280 to Vanguard Fiduciary Trust Company during the year ended December 31, 2023.

Note 7: PLAN TERMINATION

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

Note 8: PLAN SPONSOR BANKRUPTCY

During 2022 the Plan Sponsor filed a petition for relief under Chapter 11 of the federal bankruptcy laws in the United States Bankruptcy Court for the Western District of Kentucky. The Company continued to operate their business as "Debtor-in-Possession". The employer contributions to the plan are not subject to the Bankruptcy Court's challenge. On December 28, 2023 the Company's plan of reorganization was confirmed by the court. This order completed the Company's emergence from Chapter 11 reorganization.

Note 9: SUBSEQUENT EVENT

On April 26, 2024, the order granting final decree was entered by the United States Bankruptcy Court effective April 15, 2024.

Graves-Gilbert Clinic Revised Profit Sharing Plan Notes to Financial Statements

Note 9: SUBSEQUENT EVENT (Continued)

Effective August 1, 2024 the plan has been amended to update the eligibility period and plan entry dates. For purposes of making Participant Deferrals, an employee hired on or after August 1, 2024 shall become a Participant in the Plan on the first day of his or her employment by the Company. For purposes of any employee hired prior to August 1, 2024 who has not yet become eligible to make Participant Deferrals, he or she shall become eligible to make Participant Deferrals on August 1, 2024.

The Entry Dates for purposes of participating in the Plan were changed from semi-annual to quarterly dates. The new quarterly Entry Dates were amended to be January 1, April 1, July 1 and October 1.

Graves-Gilbert Clinic Revised Profit Sharing Plan
EIN 61-0700826 Plan Number 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value	
* The Vanguard Group, Inc.	Vanguard Balanced Index Fund Admiral Shares	**	\$	23,434,708
* The Vanguard Group, Inc.	Vanguard Target Retirement 2030 Fund	**		12,516,240
* The Vanguard Group, Inc.	Vanguard Institutional Index Fund Instl Shares	**		11,851,166
* The Vanguard Group, Inc.	Vanguard Target Retirement 2035 Fund	**		11,719,596
* The Vanguard Group, Inc.	Vanguard Target Retirement 2025 Fund	**		9,966,944
* The Vanguard Group, Inc.	Vanguard Total Int'l Stock Index Fund Admiral Shr	**		9,008,026
* The Vanguard Group, Inc.	Vanguard Target Retirement 2040 Fund	**		9,004,974
* The Vanguard Group, Inc.	Vanguard Target Retirement 2045 Fund	**		8,787,637
* The Vanguard Group, Inc.	Vanguard Target Retirement 2050 Fund	**		7,954,331
* The Vanguard Group, Inc.	Vanguard Total Stock Market Index Fund AdmShares	**		7,863,296
* The Vanguard Group, Inc.	Vanguard Growth Index Fund Admiral Shares	**		6,226,565
* The Vanguard Group, Inc.	Vanguard Total Bond Market Index Fund Adm Shares	**		4,213,764
* The Vanguard Group, Inc.	Vanguard Growth and Income Fund Admiral Shares	**		3,811,946
Dodge & Cox	Dodge & Cox Stock Fund; Class I	**		3,584,531
* The Vanguard Group, Inc.	Vanguard Windsor II Fund Admiral Shares	**		3,494,094
* The Vanguard Group, Inc.	Vanguard Target Retirement 2055 Fund	**		3,311,256
* The Vanguard Group, Inc.	Vanguard Small-Cap Index Fund Admiral Shares	**		3,233,898
* The Vanguard Group, Inc.	Vanguard Target Retirement Income Fund	**		3,137,877
Fidelity Investments	Fidelity Low-Priced Stock Fund, Retail Class	**		3,045,389
* The Vanguard Group, Inc.	Vanguard Retirement Savings Trust III	**		3,017,435
* The Vanguard Group, Inc.	Vanguard Mid-Cap Index Fund Admiral Shares	**		2,393,596
* The Vanguard Group, Inc.	Vanguard Cash Reserve Federal MM Fund	**		2,086,798
Dimensions Invest Group Inc.	DFA U.S. Small Cap Value Portfolio; Instl Class	**		1,609,321
* The Vanguard Group, Inc.	Vanguard Explorer Fund Admiral Shares	**		1,555,364
* The Vanguard Group, Inc.	Vanguard Intermed-Term Invst-Grade Fund: Adm Sh	**		1,364,627
* The Vanguard Group, Inc.	Vanguard Target Retirement 2020 Fund	**		1,251,988
* The Vanguard Group, Inc.	Vanguard Target Retirement 2060 Fund	**		1,134,111
Dimensions Invest Group Inc.	DFA U.S. Large Cap Growth Portfolio; Instl Class	**		814,433
Pacific Investment Mgt Co.	PIMCO Income Fund; Institutional Class	**		636,797
* The Vanguard Group, Inc.	Vanguard Treasury Money Market Fund	**		576,886
* The Vanguard Group, Inc.	Vanguard Emerging Mkt Stock Index Fd Adm Shares	**		572,636
* The Vanguard Group, Inc.	Vanguard Long-Term Treasury Fund Admiral Shares	**		280,096
* The Vanguard Group, Inc.	Vanguard Institutional Target Retirement 2065 Fund	**		226,282
* The Vanguard Group, Inc.	Vanguard Real Estate Index Fund Admiral Shares	**		193,353
Principal Global Investors LLC	Principal Diversified Real Asset R6	**		64,273
* The Vanguard Group, Inc.	Vanguard Target Retirement 2070 Fund	**		2,363
Total			\$	163,946,597

*Denotes a party-in-interest

**Cost not required for participant directed