

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>PINNACLE ORTHOPAEDICS & SPORTS MEDICINE, LLC CASH BALANCE PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PINNACLE ORTHOPAEDICS & SPORTS MEDICINE SPECIALISTS, LLC</u></p> <p><u>300 TOWER RD NE STE 101</u> <u>MARIETTA, GA 30060-9403</u></p>	<p>1c Effective date of plan <u>01/01/2004</u></p> <p>2b Employer Identification Number (EIN) <u>58-2293749</u></p> <p>2c Plan Sponsor's telephone number <u>770-218-1455</u></p> <p>2d Business code (see instructions) <u>621111</u></p>

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.	10/15/2025	DONNA FISHER
	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 <input checked="" type="checkbox"/> 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	172
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)	143
	6a(2)	0
	6b	0
	6c	9
	6d	9
	6e	0
	6f	9
	6g(1)	
6g(2)		
6h		0
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:
1C 1I 3B 3H

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)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>PINNACLE ORTHOPAEDICS & SPORTS MEDICINE, LLC CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PINNACLE ORTHOPAEDICS & SPORTS MEDICINE SPECIALISTS, LLC</u>	D Employer Identification Number (EIN) <u>58-2293749</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>6088350</u>
	b Actuarial value	2b	<u>6088350</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>0</u>	<u>0</u>
	b For terminated vested participants	<u>29</u>	<u>41111</u>
	c For active participants	<u>143</u>	<u>5296485</u>
	d Total	<u>172</u>	<u>5337596</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.01</u> %
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>55000</u>
	c Target normal cost	6c	<u>55000</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE <u>MARK W. MILLER</u> Signature of actuary <u>BENASSIST RETIREMENT CONSULTING</u> Firm name <u>44 MILTON AVENUE</u> <u>ALPHARETTA, GA 30009</u> Address of the firm	<u>10/03/2025</u> Date <u>23-07538</u> Most recent enrollment number <u>404-483-4636</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	44505	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	44505	0
10	Interest on line 9 using prior year's actual return of <u>7.17</u> %	3191	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		659315
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.16</u> %		34021
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		693336
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	47696	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	113.17 %
15	Adjusted funding target attainment percentage	15	114.06 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	108.08 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
12/06/2024	82000	0					
12/11/2024	5000	0					
			Totals ▶	18(b)	87000	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	83135

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code) **21b** 1

22 Weighted average retirement age **22** 65

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	31a	55000
b Excess assets, if applicable, but not greater than line 31a	31b	55000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment.....	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount..... **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0
36 Additional cash requirement (line 34 minus line 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	83135

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	83135
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan PINNACLE ORTHOPAEDICS & SPORTS MEDICINE, LLC CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PINNACLE ORTHOPAEDICS & SPORTS MEDICINE SPECIALISTS, LLC	D Employer Identification Number (EIN) 58-2293749	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

MERRILL LYNCH

13-5674085

(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?
18 52 51 60 71	NONE	57065	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan PINNACLE ORTHOPAEDICS & SPORTS MEDICINE, LLC CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 PINNACLE ORTHOPAEDICS & SPORTS MEDICINE SPECIALISTS, LLC	D Employer Identification Number (EIN) 58-2293749

Part I	Asset and Liability Statement
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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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	700000	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	730945	20537
(2) U.S. Government securities	1c(2)	1	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	4625780	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	230644	0

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	6287370	20537
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	59000	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	59000	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	6228370	20537

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)	87000	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		87000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	334711	
(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)		334711
(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)	32110	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		32110
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-101486
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		352335

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6387101	
(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)		6387101
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)	57065	
(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)	116002	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		173067
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6560168

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-6207833
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.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
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.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
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 0.

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 583401.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>PINNACLE ORTHOPAEDICS & SPORTS MEDICINE, LLC CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PINNACLE ORTHOPAEDICS & SPORTS MEDICINE SPECIALISTS, LLC</u>	D Employer Identification Number (EIN) <u>58-2293749</u>	

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-5674085</u>		
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	163

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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input checked="" type="checkbox"/> No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

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

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

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) 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

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 _____.



Pinnacle Orthopaedics & Sports Medicine, LLC
Cash Balance Plan

FINANCIAL STATEMENTS

December 31, 2024 and 2023

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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





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INDEPENDENT AUDITOR'S REPORT

Retirement Committee
Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan

Opinion

We have audited the accompanying financial statements of Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits in liquidation as of December 31, 2024 and 2023, the related statement of changes in net assets available for benefits in liquidation for the years ended December 31, 2024 and 2023, the statement of accumulated plan benefits as of December 31, 2023, the related statement of changes in accumulated plan benefits for the year ended December 31, 2023, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits in liquidation of Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan as of December 31, 2024 and 2023, the changes in its net assets available for benefits in liquidation for the years ended December 31, 2024 and 2023, and the accumulated plan benefits as of December 31, 2023, and the changes in its accumulated plan benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Basis of Accounting

As discussed in Note 7 to the financial statements, the Retirement Committee of Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan approved a plan of liquidation September 6, 2023, and management determined liquidation is imminent. As a result, the Plan's financial statements for the years ended December 31, 2024 and 2023 are prepared on the liquidation basis of accounting. Our opinion is not modified with respect to that matter.

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 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

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 Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance 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 Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule Reportable Transactions for the year ended December 31, 2024 (in liquidation), are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

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

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

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

CARR, RIGGS & INGRAM, L.L.C.

Atlanta, Georgia
October 15, 2025



FINANCIAL STATEMENTS



**Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
Statements of Net Assets Available for Benefits in Liquidation**

<i>December 31,</i>	2024	2023
Assets		
Cash, noninterest bearing	\$ -	\$ 886
Investments at fair value	20,537	5,355,840
Receivables		
Accrued interest	-	55,644
Accrued interest and dividends expected to be earned in liquidation	3,367	175,000
Employer contribution	-	700,000
Total receivables	3,367	930,644
Total assets	23,904	6,287,370
Liabilities		
Accrued expenses expected to be incurred in liquidation	4,974	59,000
Net assets available for benefits	\$ 18,930	\$ 6,228,370

The accompanying notes are an integral part of these financial statements.

**Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
Statements of Changes in Net Assets Available for Benefits in Liquidation**

<i>For the years ended December 31,</i>	2024	2023
Additions		
Investment income		
Net appreciation in value of investments	\$ -	\$ 170,631
Interest and dividends	366,821	188,793
Total investment income	366,821	359,424
Contributions		
Employer	87,000	812,000
Total additions	453,821	1,171,424
Deductions		
Net depreciation in value of investments	101,486	-
Benefits paid to participants	6,387,101	19,230
Administrative expenses	57,065	54,746
Total deductions	6,545,652	73,976
Net increase (decrease) before adjustment to liquidation basis	(6,091,831)	1,097,448
Adjustment to liquidation basis	(117,609)	116,000
Net increase (decrease)	(6,209,440)	1,213,448
Net Assets Available for Benefits		
Beginning of year	6,228,370	5,014,922
End of year	\$ 18,930	\$ 6,228,370

The accompanying notes are an integral part of these financial statements.

**Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
Statement of Accumulated Plan Benefits**

<i>December 31,</i>	2023
Actuarial Present Value of Accumulated Plan Benefits	
Vested benefits	
Participants currently receiving benefits	\$ -
Terminated vested participants	53,855
Other participants	5,770,556
<hr/>	
Total vested benefits	5,824,411
Nonvested benefits	
	-
<hr/>	
Total actuarial present value of accumulated plan benefits	\$ 5,824,411

The accompanying notes are an integral part of these financial statements.

**Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
Statement of Changes in Accumulated Plan Benefits**

<i>For the year ended December 31,</i>	2023
Actuarial Present Value of Accumulated Plan Benefits at Beginning of Year	\$ 4,945,942
Increase (decrease) during the year attributable to	
Change in actuarial assumptions	208,998
Benefits accumulated and gains/losses	473,477
Increase for interest	215,224
Benefits paid	(19,230)
Net increase	878,469
Actuarial present value of accumulated plan benefits at end of year	\$ 5,824,411

The accompanying notes are an integral part of these financial statements.

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN

The following description of the Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan (the Plan) provides on general information. Refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan, which was established effective January 1, 2004, is a noncontributory cash balance defined benefit pension plan covering all eligible employees of Pinnacle Orthopaedics & Sports Medicine, LLC (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan. The Plan's Retirement Committee (Retirement Committee) determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Trustees.

Plan assets are held and managed by Merrill Lynch, Pierce, Fenner & Smith Inc. (Merrill Lynch), which invests contributions and Plan earnings, makes investment transactions as directed by the Retirement Committee and provides certain recordkeeping services. Benassist Retirement Consulting, LLC acts as the third-party administrator and actuary for the Plan, which performs certain plan administration and annual ERISA compliance testing.

Effective January 1, 2021, the Plan was restated to incorporate all prior amendments and recent legislative and regulatory changes.

On September 6, 2023, the Retirement Committee of the Plan approved the termination of the Plan effective December 31, 2023. See Note 7.

Eligibility

Employees who are 21 years of age and have completed one year of service will become a participant. Physicians that are not shareholders of the Company are not eligible to participate. Effective January 1, 2014, shareholders are eligible after at least four full consecutive calendar years as a shareholder. Effective January 1, 2015, the Annual Allocation for a Participant who is a highly compensated employee solely by virtue of the attribution and aggregation provisions of Code Section 414 (q) and the regulations issued thereunder is equal to zero.

Effective December 31, 2023, the Plan was frozen and no additional eligible employees became participants in the Plan after that date and benefits were no longer accrued for participants.

Funding Policy

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2024 and 2023, the Company made contributions of \$87,000 and \$812,000, respectively. The Company's contributions for 2024 and 2023 exceeded the minimum funding requirements of ERISA.

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. On September 6, 2023, the Retirement Committee of the Plan approved the termination of the Plan effective December 31, 2023. See Note 7.

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan Notes to Financial Statements

Note 1: DESCRIPTION OF THE PLAN (Continued)

Participant's Accounts

Under the Plan provisions, amounts are credited by the Company to the participants' hypothetical accounts. The accounts are allocated compensation credits and interest credits at the end of every year. The compensation credits are allocated based on a percentage of the participants' certified compensation as defined in the plan document for that particular year. The annual allocation for a participant who is not a member of the Company or a physician is equal to 1% of your compensation for the plan year and is based on the participants' age plus years of credited service (as defined in the plan document) at the end of the year. However, your annual allocation shall not be less than the lesser of: (i) \$350; or (ii) 5% of your compensation for the plan year. The annual allocation for a participant who is a highly compensated employee solely by virtue of the attribution and aggregation provisions of Code Section 414 (q) and the regulations issued thereunder is equal to zero. Members of the Company must have four full consecutive calendar years and earns the compensation limit as defined by the plan provisions is credited an annual allocation amount based on their age as of the first day of the plan year. Age and credited service are determined in whole years at the end of the year.

Participants' hypothetical accounts also receive interest credits at the end of every year. The amount of the interest credit is tied to the average of the annual yields on 30-year treasury securities. As of December 31, 2023 and 2022, the interest rate was 4.15 and 3.66 percent, respectively.

Vesting

Participants become 20% vested after two years of service and fully vested after three years of service. Upon the termination of the Plan, effective December 31, 2023, all participants became fully vested in their accrued benefits.

Pension Benefits

Any employee who has attained the normal retirement age (65) is entitled to receive a pension based upon the employee's actuarial equivalent of their account balance, which is the sum of the annual allocations and interest credits earned during the participant's eligible service. The annual allocations vary for physicians and non-physicians, as defined by the Plan agreement.

If a participant's account balance is greater than \$1,000, the normal form of payment is a single life annuity, if single, or a 50% joint and survivor annuity, if married. If a participant's account balance is less than \$1,000, the normal form of payment is a single lump-sum. With spousal consent, participants may elect to receive their benefits in various other forms.

As a result of the termination, effective December 31, 2023, all participants are 100% vested.

Death and Disability Benefits

If an active participant dies, the participant becomes 100% vested and a benefit representing the participant's account balance is paid to the participant's beneficiary. Eligible participants under age 65 who become totally disabled will become 100% vested and eligible to receive a benefit from the Plan equal to the participant's account balance.

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

As a result of the Plan Sponsor's decision to terminate the Plan effective December 31, 2023, the accompanying financial statements as of and for the years ended December 31, 2024 and 2023 have been prepared using the liquidation basis of accounting. Under this basis, assets are measured at their estimated realizable values, representing the amount of cash expected to be collected through settlement or disposal during the liquidation process. Liabilities are recorded on an accrual basis and include estimated costs associated with the disposal of assets and other expenses expected to be incurred during the liquidation period.

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.

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 3 for further discussion of fair value measurements.

The Plan's Retirement Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company.

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.

Valuation of Other Financial Instruments

The carrying value of the Plan's receivables approximate fair value.

Payments of Benefits

Distributions to participants are recorded when paid.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 15, 2025, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 3: 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's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan Notes to Financial Statements

Note 3: FAIR VALUE MEASUREMENTS (Continued)

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, 2024 and 2023.

Money Market Fund: Value is stated at cost, which approximates fair value.

Certificates of Deposit (CDs): Fair value is determined using a discounted cash flow model based on current market interest rates for CDs with similar maturities and credit quality, which approximates carrying value.

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.

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

Corporate debt securities: The Plan invests in unsecured debt instruments (the notes) with Merrill Lynch and Company, the Plan's custodian. Each note has a market measure based on different indexes or other funds' performances. Upon maturity, the Plan receives the principal investment plus or minus earnings and losses. Earnings or losses are determined by the change in the index or fund the note is based on from the note's issuance to maturity. Therefore, the note is valued daily based on the formula, as defined in the note's agreement, which correlates to the applicable index. The notes will be automatically called on an observation date defined in the note agreement if the observation level (generally the closing value of the index or fund the note is based on) on that date is equal to or greater than starting value of the note. If the notes are called, the call amount per unit applicable to that observation date will be received on the call settlement date, which is equal to the original offering price per unit plus the applicable call premium as defined in the agreement.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024.

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, 2024 (in liquidation)</i>				
Money market fund	\$ -	\$ 20,537	\$ -	\$ 20,537
Total	\$ -	\$ 20,537	\$ -	\$ 20,537

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan Notes to Financial Statements

Note 3: FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023.

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 (in liquidation)</i>				
Mutual funds	\$ 269,950	\$ -	\$ -	\$ 269,950
Money market fund	-	460,108	-	460,108
Corporate debt securities	3,928,412	697,368	-	4,625,780
U.S. government securities	-	2	-	2
Total	\$ 4,198,362	\$ 1,157,478	\$ -	\$ 5,355,840

Note 4: ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Participants are credited with an annual allocation as defined by the Plan plus an interest credit. Benefits under the Plan are based upon the participant's account balance, as defined by the Plan, on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances (retirement, death, disability, or termination of employment) are included to the extent they are deemed attributable to employee service rendered through the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's consulting actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. It is at least reasonably possible that the actuarial assumptions used to calculate accumulated plan benefits will change in the near term and that the effect of such change could be significant.

The significant actuarial assumptions used in the valuation dated December 31, 2023, was:

Investment return:	3.90% per year
Mortality basis - healthy lives:	PRI-2012 Total Dataset Mortality, male and female, projected generationally using the MP-2021 projection scale
Normal retirement age:	Age 65
Funding method:	Unit Credit

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan Notes to Financial Statements

Note 4: ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The discount rate was decreased from 4.36% to 3.90%. The mortality assumption for funding was changed from the 2022 Optional Combined male and female tables to the 2024 Optional Combined male and female tables. Funding discount rates were updated to the IRS prescribed 2024 segment rates. This change resulted in an increase of \$208,998 in the present value of accumulated plan benefits.

Note 5: TAX STATUS

The Company filed for a determination letter from the IRS regarding the Plan's qualified status upon termination date of December 31, 2023. The determination letter was received dated June 2, 2025.

The IRS has determined and informed the Company by a letter dated March 4, 2021, 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.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination. 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

Certain Plan investments are units of money market funds and corporate debt securities managed by Merrill Lynch. Merrill Lynch is the custodian as defined by the Plan and therefore, these transactions qualify as party-in-interest. Fees paid amounted to \$57,065 and \$54,746 for 2024 and 2023, respectively.

Note 7: PLAN TERMINATION

In the event the Plan terminates, the net assets of the plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan Notes to Financial Statements

Note 7: PLAN TERMINATION (Continued)

2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC), a U.S. governmental agency, up to the applicable limitations discussed below.
3. All other vested benefits (vested benefits not insured by the PBGC).
4. All nonvested benefits.

On June 1, 2023, the Plan Sponsor was acquired by United Musculoskeletal Partners. As a result of the acquisition, the Plan Sponsor made the decision to terminate the Plan. On September 6, 2023, the Retirement Committee approved the termination of the Plan, effective December 31, 2023. The Plan ceased benefit accruals as of December 31, 2023, and all participants became fully vested in their accrued benefits at that time.

The Company has filed for a determination letter from the IRS regarding the Plan's qualified status upon termination. The Company received a favorable determination letter on June 2, 2025. The Company settled the majority of Plan liabilities through lump-sum distributions to eligible participants during the year ended December 31, 2024. The remaining assets in the Plan as of December 31, 2024 are designated to cover benefits for a number of participants who have not yet been paid out. On September 30, 2025 the remaining participants were transferred to the Pension Benefit Guaranty Corporation's Missing Participant Program. Upon satisfying the preceding obligations, the excess amounts were used to pay plan expenses.

Note 8: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the Plan's financial statements at December 31, 2024, to the Plan's Form 5500:

<i>December 31,</i>	(In Liquidation) 2024
Net assets available for benefits per the financial statements	\$ 18,930
Terminating plan accounting adjustments	1,607
Net assets available for benefits per the Form 5500	\$ 20,537

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2024, to Form 5500:

<i>December 31,</i>	(In Liquidation) 2024
Net decrease per the financial statements	\$ (6,209,440)
Terminating plan accounting adjustments	1,607
Net decrease per the Form 5500	\$ (6,207,833)



SUPPLEMENTAL SCHEDULES



Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
EIN# 58-2293749 Plan# 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2024 (in Liquidation)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment	(d) Cost	(e) Current value
*	BLF FED FUND CASH RESERVE	Cash & cash equivalents	\$ 20,537	\$ 20,537
Total			\$ 20,537	\$ 20,537

* Denotes a party-in-interest

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
EIN# 58-2293749 Plan# 002
Schedule H, Line 4j – Schedule Reportable Transactions
December 31, 2024 (in Liquidation)

(a) Identity of party involved	(b) Description of the asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value	(i) Net gain (loss)
Single transaction exceeds 5% of plan assets:								
AMERIPRISE FINANCIAL INC	Corporate debt security	\$ 997,480	\$ -	\$ -	\$ -	\$ 997,480	\$ 997,480	\$ -
AVALONBAY COMMUNITIES INC	Corporate debt security	\$ 499,455	\$ -	\$ -	\$ -	\$ 499,455	\$ 499,455	\$ -
BLACKROCK LIQUIDITY	Mutual Fund	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 1,950,000	\$ 1,950,000	\$ -
BLACKSTONE PRIVATE CRE	Corporate debt security	\$ 413,560	\$ -	\$ -	\$ -	\$ 413,560	\$ 413,560	\$ -
CVS HEALTH CORP	Corporate debt security	\$ 376,106	\$ -	\$ -	\$ -	\$ 376,106	\$ 376,106	\$ -
DISCOVER BANK	Corporate debt security	\$ 503,051	\$ -	\$ -	\$ -	\$ 503,051	\$ 503,051	\$ -
DOLLAR GENERAL CORP	Corporate debt security	\$ 398,600	\$ -	\$ -	\$ -	\$ 398,600	\$ 398,600	\$ -
FEDERATED HERMES INSTL	Mutual Fund	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
GENERAL MOTORS FINL CO	Corporate debt security	\$ 833,626	\$ -	\$ -	\$ -	\$ 833,626	\$ 833,626	\$ -
HUMANA INC	Corporate debt security	\$ 499,125	\$ -	\$ -	\$ -	\$ 499,125	\$ 499,125	\$ -
JOHN DEERE CAPITAL CORP	Corporate debt security	\$ 699,223	\$ -	\$ -	\$ -	\$ 699,223	\$ 699,223	\$ -
JPMORGAN CHASE & CO	Corporate debt security	\$ 499,250	\$ -	\$ -	\$ -	\$ 499,250	\$ 499,250	\$ -
ORACLE CORP	Corporate debt security	\$ 499,285	\$ -	\$ -	\$ -	\$ 499,285	\$ 499,285	\$ -
THOMSON REUTERS CORP	Corporate debt security	\$ 412,821	\$ -	\$ -	\$ -	\$ 412,821	\$ 412,821	\$ -
ABBVIE INC	Corporate debt security	\$ -	\$ 347,000	\$ -	\$ -	\$ 347,000	\$ 347,000	\$ -
AMERIPRISE FINCL	Corporate debt security	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
AVALONBAY COMMUNITIES IN	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
BLACKROCK LIQUIDITY	Mutual Fund	\$ -	\$ 1,949,905	\$ -	\$ -	\$ 1,950,000	\$ 1,950,000	\$ (95)
BLACKSTONE PRIVAT	Corporate debt security	\$ -	\$ 415,000	\$ -	\$ -	\$ 415,000	\$ 415,000	\$ -
CVS HEALTH CORP	Corporate debt security	\$ -	\$ 378,000	\$ -	\$ -	\$ 378,000	\$ 378,000	\$ -
DISCOVER BANK	Corporate debt security	\$ -	\$ 505,000	\$ -	\$ -	\$ 505,000	\$ 505,000	\$ -
DOLLAR GENL CORP	Corporate debt security	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -
FEDERATED HERMES INSTL	Mutual Fund	\$ -	\$ 1,999,900	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ (100)
GENL MTRS FINL	Corporate debt security	\$ -	\$ 1,335,000	\$ -	\$ -	\$ 1,335,000	\$ 1,335,000	\$ -
HUMANA INC	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
JOHN DEERE CAPITAL CORP	Corporate debt security	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -
JPMORGAN CHASE &	Corporate debt security	\$ -	\$ 499,815	\$ -	\$ -	\$ 499,813	\$ 499,813	\$ 2
MCCORMICK & CO	Corporate debt security	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -
ORACLE CORP	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
THOMSON REUTERS	Corporate debt security	\$ -	\$ 415,000	\$ -	\$ -	\$ 415,000	\$ 415,000	\$ -
USD DAIMLER FIN	Corporate debt security	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -

(Continued)

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
EIN# 58-2293749 Plan# 002
Schedule H, Line 4j – Schedule Reportable Transactions (Continued)
December 31, 2024 (in Liquidation)

(a) Identity of party involved	(b) Description of the asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value	(i) Net gain (loss)
Series of transactions in same security exceeding 5% of plan assets:								
AMERIPRISE FINANCIAL INC	Corporate debt security	\$ 997,480	\$ -	\$ -	\$ -	\$ 997,480	\$ 997,480	\$ -
AVALONBAY COMMUNITIES INC	Corporate debt security	\$ 499,455	\$ -	\$ -	\$ -	\$ 499,455	\$ 499,455	\$ -
BLACKROCK LIQUIDITY	Mutual Fund	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 1,950,000	\$ 1,950,000	\$ -
BLACKSTONE PRIVATE CRE	Corporate debt security	\$ 413,560	\$ -	\$ -	\$ -	\$ 413,560	\$ 413,560	\$ -
CVS HEALTH CORP	Corporate debt security	\$ 854,378	\$ -	\$ -	\$ -	\$ 854,378	\$ 854,378	\$ -
DISCOVER BANK	Corporate debt security	\$ 503,051	\$ -	\$ -	\$ -	\$ 503,051	\$ 503,051	\$ -
DOLLAR GENERAL CORP	Corporate debt security	\$ 498,441	\$ -	\$ -	\$ -	\$ 498,441	\$ 498,441	\$ -
FEDERATED HERMES INSTL	Mutual Fund	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000	\$ -
GENERAL MOTORS FINL CO	Corporate debt security	\$ 1,307,434	\$ -	\$ -	\$ -	\$ 1,307,434	\$ 1,307,434	\$ -
HUMANA INC	Corporate debt security	\$ 499,125	\$ -	\$ -	\$ -	\$ 499,125	\$ 499,125	\$ -
INTERSTATE POWER & LIGHT	Corporate debt security	\$ 449,112	\$ -	\$ -	\$ -	\$ 449,112	\$ 449,112	\$ -
JOHN DEERE CAPITAL CORP	Corporate debt security	\$ 699,223	\$ -	\$ -	\$ -	\$ 699,223	\$ 699,223	\$ -
JPMORGAN CHASE & CO	Corporate debt security	\$ 748,535	\$ -	\$ -	\$ -	\$ 748,535	\$ 748,535	\$ -
ORACLE CORP	Corporate debt security	\$ 499,285	\$ -	\$ -	\$ -	\$ 499,285	\$ 499,285	\$ -
THOMSON REUTERS CORP	Corporate debt security	\$ 412,821	\$ -	\$ -	\$ -	\$ 412,821	\$ 412,821	\$ -
ABBVIE INC	Corporate debt security	\$ -	\$ 597,000	\$ -	\$ -	\$ 597,000	\$ 597,000	\$ -
AMERIPRISE FINCL	Corporate debt security	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
AVALONBAY COMMUNITIES IN	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
BLACKROCK LIQUIDITY	Mutual Fund	\$ -	\$ 1,952,997	\$ -	\$ -	\$ 1,953,092	\$ 1,953,092	\$ (95)
BLACKSTONE PRIVAT	Corporate debt security	\$ -	\$ 415,000	\$ -	\$ -	\$ 415,000	\$ 415,000	\$ -
BRISTOL-MYERS SQU	Mutual Fund	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
CVS HEALTH CORP	Corporate debt security	\$ -	\$ 1,140,000	\$ -	\$ -	\$ 1,140,000	\$ 1,140,000	\$ -
DISCOVER BANK	Corporate debt security	\$ -	\$ 505,000	\$ -	\$ -	\$ 505,000	\$ 505,000	\$ -
DOLLAR GENL CORP	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
FEDERATED HERMES INSTL	Mutual Fund	\$ -	\$ 2,339,187	\$ -	\$ -	\$ 2,339,243	\$ 2,339,243	\$ (56)
GENL MTRS FINL	Corporate debt security	\$ -	\$ 1,810,000	\$ -	\$ -	\$ 1,810,000	\$ 1,810,000	\$ -
HUMANA INC	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
JOHN DEERE CAPITAL CORP	Corporate debt security	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -
JPMORGAN CHASE	Corporate debt security	\$ -	\$ 749,723	\$ -	\$ -	\$ 749,720	\$ 749,720	\$ 3
MCCORMICK & CO	Corporate debt security	\$ -	\$ 530,000	\$ -	\$ -	\$ 530,000	\$ 530,000	\$ -
ORACLE CORP	Corporate debt security	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -
THOMSON REUTERS	Corporate debt security	\$ -	\$ 415,000	\$ -	\$ -	\$ 415,000	\$ 415,000	\$ -
UNITEDHEALTH GROU	Corporate debt security	\$ -	\$ 490,000	\$ -	\$ -	\$ 490,000	\$ 490,000	\$ -
USD DAIMLER FIN	Corporate debt security	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -

Pinnacle Orthopaedics & Sports Medicine Specialists, LLC
Cash Balance Plan
January 1, 2024 Actuarial Valuation Report
Age and Service Distribution - Active Participants

Attained Age	Years of Credited Service										Total	
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Over		
Under 25		2										2
25 to 29		13										13
30 to 34		10	3									13
35 to 39		6	9	2	2							19
40 to 44		5	8	3	1							17
45 to 49		5	5	8	3							21
50 to 54		2	7	3	4	3						19
55 to 59		5	3	4		1						13
60 to 64		4	2	1	1	3	2	1				14
65 to 69		1				2	3	1				7
70 & Over			2			1		1		1		5
Total	0	53	39	21	13	8	5	3	0	1		143

Pinnacle Orthopaedics & Sports Medicine Specialists, LLC Cash Balance Plan

January 1, 2024 Actuarial Valuation Report Summary of Assumptions and Methods

Valuation Interest Rates

The non-stabilized segmented yield curve for December 2023 is as follows:

Segment 1 (0 to 5 years) - 4.21%
Segment 2 (6 to 20 years) - 4.86%
Segment 3 (over 20 Years) - 4.87%
Effective Interest Rate - 4.76%

The stabilized segmented yield curve for December 2023 is as follows:

Segment 1 (0 to 5 years) - 4.75%
Segment 2 (6 to 20 years) - 4.87%
Segment 3 (over 20 Years) - 5.59%
Effective Interest Rate - 5.01%

ASC 960 Interest Rate - 3.90%

Assumed Interest Crediting Rate - 3.00%

Actual 2023 Interest Crediting Rate - 3.66%

Salary Increase Rate - N/A

Valuation Mortality

Funding under IRC 430 - 2024 Static Mortality, male and female.

FASB ASC 960 - PRI-2012 Total Dataset Mortality, male and female, projected generationally using the MP-2021 improvement scale.

Retirement Rates - Participants are assumed to retire at age 65.

Termination Rates - 3.0% per year for non-shareholders.

Disability Rates - None assumed.

Expenses paid by the Trust - \$55,000 included in Target Normal Cost. Expected expenses are assumed to be equal to the actual expenses for the prior year rounded to the nearest thousand.

Form of Payment - Lump sum of the value of the participant's account balance.

Actuarial Cost Method - Unit Credit actuarial cost method which reflects benefits attributable to service as of the valuation date.

Asset Valuation Method - The Actuarial Value of Assets (AVA) is equal to the Market Value of Assets (MVA) as of the valuation date, including contributions for the prior year which are still receivable discounted back to the valuation date.

Assumption and Method Changes - The mortality assumption for funding was changed from the 2023 Optional Combined male and female tables to the 2024 Static Mortality male and female tables. Funding discount rates were updated to the IRS prescribed 2024 segment rates. The ASC 960 discount rate was decreased from 4.36% to 3.90%.

Pinnacle Orthopaedics & Sports Medicine Specialists, LLC Cash Balance Plan

January 1, 2024 Actuarial Valuation Report

Summary of Assumptions and Methods (continued)

Benefits not valued - All benefits described in the Plan Provisions section of this report were valued. Benassist Retirement Consulting has reviewed the plan provisions with Pinnacle Orthopaedics & Sports Medicine Specialists, LLC and based on that review, is not aware of any significant benefits that were not valued.

Rationale for significant economic assumptions

Discount rates - Rates required by the Internal Revenue Code. As required by ASC 960, the discount rate was chosen by the plan sponsor based on market information on the measurement date.

Expected return on plan assets - The expected return on assets assumption is based on: (a) the plan's current asset allocation and any upcoming changes; and (b) current and expected market conditions. We have relied on capital market projections provided by Merrill Lynch, the Plan's investment consultant, to evaluate the investment return assumption.

Rationale for significant demographic assumptions

Mortality - Tables required by the Internal Revenue Code. As required by the ASC 960, this assumption was selected by the plan sponsor and represents a best estimate of future experience.

Termination rates - Professional judgement along with (a) employer-specific or job-related factors such as occupation, employment policies, work environment and location of employment; (b) plan provisions, such as early retirement benefits, vesting schedule, or payout options; and (c) plan experience. Analysis of the experience (gain)/loss is conducted on an annual basis to identify any unusual trends in demographic assumptions.

Retirement assumption - Professional judgement along with (a) employer-specific or job-related factors such as occupation, employment policies, work environment and location of employment; (b) the plan design, where specific incentives may influence when participants retire; (c) the design of, and date of anticipated payment from Social Security and Medicare; (d) the availability of other employer-sponsored postretirement benefit programs; and (e) plan experience. Analysis of the experience (gain)/loss is conducted on an annual basis to identify any unusual trends in demographic assumptions.

ASOP 56 - Model disclosure

Benassist Retirement Consulting uses a proprietary actuarial valuation system to perform actuarial valuations of defined benefit and OPEB plans. The system processes census data, calculates benefit amounts and develops associated actuarial liabilities. The system has the flexibility to accommodate various populations, plan designs, demographic, economic and benefit related assumptions. Actuarial liabilities are calculated using standard actuarial techniques. The actuarial liabilities generated by the system rely on the assumptions selected and entered by the user. The system does not evaluate any assumptions for reasonableness, consistency or probability of occurrence. The system is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuary signing this report has performed a limited review of the results to ensure that the system has been set up appropriately and the plan provisions have been coded correctly.

Certain demographic tables described above are standard published tables.

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
EIN# 58-2293749 Plan# 002
Schedule H, Line 4j – Schedule Reportable Transactions
December 31, 2024 (in Liquidation)

(a) Identity of party involved	(b) Description of the asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value	(i) Net gain (loss)
Single transaction exceeds 5% of plan assets:								
AMERIPRISE FINANCIAL INC	Corporate debt security	\$ 997,480	\$ -	\$ -	\$ -	\$ 997,480	\$ 997,480	\$ -
AVALONBAY COMMUNITIES INC	Corporate debt security	\$ 499,455	\$ -	\$ -	\$ -	\$ 499,455	\$ 499,455	\$ -
BLACKROCK LIQUIDITY	Mutual Fund	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 1,950,000	\$ 1,950,000	\$ -
BLACKSTONE PRIVATE CRE	Corporate debt security	\$ 413,560	\$ -	\$ -	\$ -	\$ 413,560	\$ 413,560	\$ -
CVS HEALTH CORP	Corporate debt security	\$ 376,106	\$ -	\$ -	\$ -	\$ 376,106	\$ 376,106	\$ -
DISCOVER BANK	Corporate debt security	\$ 503,051	\$ -	\$ -	\$ -	\$ 503,051	\$ 503,051	\$ -
DOLLAR GENERAL CORP	Corporate debt security	\$ 398,600	\$ -	\$ -	\$ -	\$ 398,600	\$ 398,600	\$ -
FEDERATED HERMES INSTL	Mutual Fund	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
GENERAL MOTORS FINL CO	Corporate debt security	\$ 833,626	\$ -	\$ -	\$ -	\$ 833,626	\$ 833,626	\$ -
HUMANA INC	Corporate debt security	\$ 499,125	\$ -	\$ -	\$ -	\$ 499,125	\$ 499,125	\$ -
JOHN DEERE CAPITAL CORP	Corporate debt security	\$ 699,223	\$ -	\$ -	\$ -	\$ 699,223	\$ 699,223	\$ -
JPMORGAN CHASE & CO	Corporate debt security	\$ 499,250	\$ -	\$ -	\$ -	\$ 499,250	\$ 499,250	\$ -
ORACLE CORP	Corporate debt security	\$ 499,285	\$ -	\$ -	\$ -	\$ 499,285	\$ 499,285	\$ -
THOMSON REUTERS CORP	Corporate debt security	\$ 412,821	\$ -	\$ -	\$ -	\$ 412,821	\$ 412,821	\$ -
ABBVIE INC	Corporate debt security	\$ -	\$ 347,000	\$ -	\$ -	\$ 347,000	\$ 347,000	\$ -
AMERIPRISE FINCL	Corporate debt security	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
AVALONBAY COMMUNITIES IN	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
BLACKROCK LIQUIDITY	Mutual Fund	\$ -	\$ 1,949,905	\$ -	\$ -	\$ 1,950,000	\$ 1,950,000	\$ (95)
BLACKSTONE PRIVAT	Corporate debt security	\$ -	\$ 415,000	\$ -	\$ -	\$ 415,000	\$ 415,000	\$ -
CVS HEALTH CORP	Corporate debt security	\$ -	\$ 378,000	\$ -	\$ -	\$ 378,000	\$ 378,000	\$ -
DISCOVER BANK	Corporate debt security	\$ -	\$ 505,000	\$ -	\$ -	\$ 505,000	\$ 505,000	\$ -
DOLLAR GENL CORP	Corporate debt security	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -
FEDERATED HERMES INSTL	Mutual Fund	\$ -	\$ 1,999,900	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ (100)
GENL MTRS FINL	Corporate debt security	\$ -	\$ 1,335,000	\$ -	\$ -	\$ 1,335,000	\$ 1,335,000	\$ -
HUMANA INC	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
JOHN DEERE CAPITAL CORP	Corporate debt security	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -
JPMORGAN CHASE &	Corporate debt security	\$ -	\$ 499,815	\$ -	\$ -	\$ 499,813	\$ 499,813	\$ 2
MCCORMICK & CO	Corporate debt security	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -
ORACLE CORP	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
THOMSON REUTERS	Corporate debt security	\$ -	\$ 415,000	\$ -	\$ -	\$ 415,000	\$ 415,000	\$ -
USD DAIMLER FIN	Corporate debt security	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -

(Continued)

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
EIN# 58-2293749 Plan# 002
Schedule H, Line 4j – Schedule Reportable Transactions (Continued)
December 31, 2024 (in Liquidation)

(a) Identity of party involved	(b) Description of the asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value	(i) Net gain (loss)
Series of transactions in same security exceeding 5% of plan assets:								
AMERIPRISE FINANCIAL INC	Corporate debt security	\$ 997,480	\$ -	\$ -	\$ -	\$ 997,480	\$ 997,480	\$ -
AVALONBAY COMMUNITIES INC	Corporate debt security	\$ 499,455	\$ -	\$ -	\$ -	\$ 499,455	\$ 499,455	\$ -
BLACKROCK LIQUIDITY	Mutual Fund	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 1,950,000	\$ 1,950,000	\$ -
BLACKSTONE PRIVATE CRE	Corporate debt security	\$ 413,560	\$ -	\$ -	\$ -	\$ 413,560	\$ 413,560	\$ -
CVS HEALTH CORP	Corporate debt security	\$ 854,378	\$ -	\$ -	\$ -	\$ 854,378	\$ 854,378	\$ -
DISCOVER BANK	Corporate debt security	\$ 503,051	\$ -	\$ -	\$ -	\$ 503,051	\$ 503,051	\$ -
DOLLAR GENERAL CORP	Corporate debt security	\$ 498,441	\$ -	\$ -	\$ -	\$ 498,441	\$ 498,441	\$ -
FEDERATED HERMES INSTL	Mutual Fund	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000	\$ -
GENERAL MOTORS FINL CO	Corporate debt security	\$ 1,307,434	\$ -	\$ -	\$ -	\$ 1,307,434	\$ 1,307,434	\$ -
HUMANA INC	Corporate debt security	\$ 499,125	\$ -	\$ -	\$ -	\$ 499,125	\$ 499,125	\$ -
INTERSTATE POWER & LIGHT	Corporate debt security	\$ 449,112	\$ -	\$ -	\$ -	\$ 449,112	\$ 449,112	\$ -
JOHN DEERE CAPITAL CORP	Corporate debt security	\$ 699,223	\$ -	\$ -	\$ -	\$ 699,223	\$ 699,223	\$ -
JPMORGAN CHASE & CO	Corporate debt security	\$ 748,535	\$ -	\$ -	\$ -	\$ 748,535	\$ 748,535	\$ -
ORACLE CORP	Corporate debt security	\$ 499,285	\$ -	\$ -	\$ -	\$ 499,285	\$ 499,285	\$ -
THOMSON REUTERS CORP	Corporate debt security	\$ 412,821	\$ -	\$ -	\$ -	\$ 412,821	\$ 412,821	\$ -
ABBVIE INC	Corporate debt security	\$ -	\$ 597,000	\$ -	\$ -	\$ 597,000	\$ 597,000	\$ -
AMERIPRISE FINCL	Corporate debt security	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
AVALONBAY COMMUNITIES IN	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
BLACKROCK LIQUIDITY	Mutual Fund	\$ -	\$ 1,952,997	\$ -	\$ -	\$ 1,953,092	\$ 1,953,092	\$ (95)
BLACKSTONE PRIVAT	Corporate debt security	\$ -	\$ 415,000	\$ -	\$ -	\$ 415,000	\$ 415,000	\$ -
BRISTOL-MYERS SQU	Mutual Fund	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
CVS HEALTH CORP	Corporate debt security	\$ -	\$ 1,140,000	\$ -	\$ -	\$ 1,140,000	\$ 1,140,000	\$ -
DISCOVER BANK	Corporate debt security	\$ -	\$ 505,000	\$ -	\$ -	\$ 505,000	\$ 505,000	\$ -
DOLLAR GENL CORP	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
FEDERATED HERMES INSTL	Mutual Fund	\$ -	\$ 2,339,187	\$ -	\$ -	\$ 2,339,243	\$ 2,339,243	\$ (56)
GENL MTRS FINL	Corporate debt security	\$ -	\$ 1,810,000	\$ -	\$ -	\$ 1,810,000	\$ 1,810,000	\$ -
HUMANA INC	Corporate debt security	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
JOHN DEERE CAPITAL CORP	Corporate debt security	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -
JPMORGAN CHASE	Corporate debt security	\$ -	\$ 749,723	\$ -	\$ -	\$ 749,720	\$ 749,720	\$ 3
MCCORMICK & CO	Corporate debt security	\$ -	\$ 530,000	\$ -	\$ -	\$ 530,000	\$ 530,000	\$ -
ORACLE CORP	Corporate debt security	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -
THOMSON REUTERS	Corporate debt security	\$ -	\$ 415,000	\$ -	\$ -	\$ 415,000	\$ 415,000	\$ -
UNITEDHEALTH GROU	Corporate debt security	\$ -	\$ 490,000	\$ -	\$ -	\$ 490,000	\$ 490,000	\$ -
USD DAIMLER FIN	Corporate debt security	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan PINNACLE ORTHOPAEDICS & SPORTS MEDICINE, LLC CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PINNACLE ORTHOPAEDICS & SPORTS MEDICINE SPECIALISTS, LLC	D Employer Identification Number (EIN) 58-2293749	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	6,088,350
	b Actuarial value	2b	6,088,350
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	0	0
	b For terminated vested participants	29	41,111
	c For active participants	143	5,296,485
	d Total	172	5,337,596
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>	
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	5.01%
6	Target normal cost		
	a Present value of current plan year accruals	6a	0
	b Expected plan-related expenses	6b	55,000
	c Target normal cost	6c	55,000

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>10/03/2025</u> Date
	<u>MARK W. MILLER</u> Type or print name of actuary	<u>2307538</u> Most recent enrollment number
	<u>BENASSIST RETIREMENT CONSULTING</u> Firm name	<u>404-483-4636</u> Telephone number (including area code)
	<u>44 MILTON AVENUE</u> <u>ALPHARETTA GA 30009</u> Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 1
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28 Unpaid minimum required contributions for all prior years				28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)				30 0

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c).....				31a 55,000
b Excess assets, if applicable, but not greater than line 31a				31b 55,000
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	0		0	
b Waiver amortization installment	0		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				34 0
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement			0	
36 Additional cash requirement (line 34 minus line 35).....				36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37 83,135
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 83,135
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances				38b
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 65.

Calculation of Weighted Average Retirement Age

A	B	C	D	E = (D)*(A)
	Rate of		Expected # of	Expected
Age	Retirement	Lx	Retirements	Age
55	0.00%	10,000	0	0
56	0.00%	10,000	0	0
57	0.00%	10,000	0	0
58	0.00%	10,000	0	0
59	0.00%	10,000	0	0
60	0.00%	10,000	0	0
61	0.00%	10,000	0	0
62	0.00%	10,000	0	0
63	0.00%	10,000	0	0
64	0.00%	10,000	0	0
65	100.00%	10,000	10,000	650,000
Total:			10,000	650,000
Weighted Average Retirement Age (E)/(D):				65

Pinnacle Orthopaedics & Sports Medicine Specialists, LLC
Cash Balance Plan
January 1, 2024 Actuarial Valuation Report
Summary of Plan Provisions

Effective Date and Plan Year - January 1, 2004. The plan year is the calendar year.

Eligibility - A shareholder or non-shareholder, who is not a physician, becomes a participant on the first of January, April, July or October coincident with or next following attainment of age 21 and completion of one Year of Service.

Year of Service - One Year of Service is granted for each 12 month period in which the participant completes 1,000 hours of service, commencing with the date the participant first earns one hour of service, and then each anniversary thereafter.

Vesting - Plan vesting schedule is as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Under 2 years	0%
2 years	20%
3 years and over	100%

Normal Retirement Date - The first of the month coincident with or next following attainment of age 65.

Compensation - Compensation of a Employee is taken into account only after having met the requirements to become a participant.

Retirement Benefit - A participant will receive the actuarial equivalent of their Account Balance, which is the sum of annual Cash Balance Credits and Interest Credits.

Form of Payment - Upon termination, a participant may elect a single lump sum distribution or an actuarially equivalent annuity.

Cash Balance Credits - Cash balance credit for a non-shareholder employee equals 1.0% of Compensation with a minimum credit of \$350 (not to exceed 5% of Compensation). For shareholders, the Cash Balance Credit is \$37,500.

Interest Crediting Rate - The interest crediting rate is applied to beginning of year Account Balance, plus half of the Cash Balance Credit applied for service during the year minus any distributions during the year. The Crediting Rate is the 30-year Treasury Rate in effect as of the first day of the Plan Year.

Change in Plan Provisions since the prior Valuation - Effective December 31, 2023, the plan was frozen and subsequently terminated on January 15, 2024.

Pinnacle Orthopaedics & Sports Medicine, LLC Cash Balance Plan
EIN# 58-2293749 Plan# 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2024 (in Liquidation)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment	(d) Cost	(e) Current value
*	BLF FED FUND CASH RESERVE	Cash & cash equivalents	\$ 20,537	\$ 20,537
Total			\$ 20,537	\$ 20,537

* Denotes a party-in-interest