

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ an amended return/report ☐ the final 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 ☐ special extension (enter description) ☐ automatic extension ☐ the DFVC program
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan <u>TECHNICAL SERVICES RETIREMENT PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>001</u>
1c	Effective date of plan <u>07/01/1987</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COMPUTER AND ENGINEERING SERVICES, INC.</u> <u>5555 GULL ROAD</u> <u>KALAMAZOO, MI 49048</u>
2b	Employer Identification Number (EIN) <u>38-2512681</u>
2c	Plan Sponsor's telephone number <u>269-345-0150</u>
2d	Business code (see instructions) <u>541519</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/19/2022	TIMM STURGEON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/19/2022	TIMM STURGEON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☐ Same as Plan Sponsor COMPUTER AND ENGINEERING SERVICES, INC. 5555 GULL ROAD KALAMAZOO, MI 49048	3b Administrator's EIN 38-2512681 3c Administrator's telephone number 269-345-0150
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 6773
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 6186 6a(2) 3098 6b 17 6c 668 6d 3783 6e 0 6f 3783 6g 1188 6h 90
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 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) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan TECHNICAL SERVICES RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPUTER AND ENGINEERING SERVICES, INC.	D Employer Identification Number (EIN) 38-2512681

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

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	269-88055	1188	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid 2146	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
SIGMA FINANCIAL CORPORATION 300 PARKLAND PLAZA
ANN ARBOR, MI 48103

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2146			4

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	373641
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY**

b	Balance at the end of the previous year	7b	364174
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c	Additions: (1) Contributions deposited during the year	7c(1)	9658	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	4433	
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)	1439	

▶ **LOAN REPAYMENT**

(6) Total additions	7c(6)	15530
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	379704
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e Deductions:

	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	628	
	(2) Administration charge made by carrier.....	7e(2)	935	
	(3) Transferred to separate account.....	7e(3)		
	(4) Other (specify below)	7e(4)	4500	

▶ **LOAN WITHDRAWAL**

(5) Total deductions	7e(5)	6063
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	373641
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan TECHNICAL SERVICES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPUTER AND ENGINEERING SERVICES, INC.	D Employer Identification Number (EIN) 38-2512681	

Part I	Service Provider Information (see instructions)
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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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99 37 64 15 21 25 26 59 60 63	INVESTMENT CO.	246740	Yes ☒ No ☐	Yes ☒ No ☐	3336	Yes ☐ No ☒

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

SIGMA FINANCIAL CORPORATION

300 PARKLAND PLAZA
ANN ARBOR, MI 48103

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	0	Yes ☒ No ☐	Yes ☐ No ☒	149881	Yes ☐ No ☒

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

REHMANN FINANCIAL GROUP

2330 EAST PARIS AVE SE
GRAND RAPIDS, MI 49546

(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?
37 64 15 63 26 65	RECORDKEEPER	90388	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

BDO

PO BOX 642743
PITTSBURGH, PA 15264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	14200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONWIDE	23 73 15 64	3336

(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.
REHMANN FINANCIAL GROUP 2330 EAST PARIS AVE SE GRAND RAPIDS, MI 49546	STATEMENT FEE

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
SIGMA FINANCIAL CORPORATION	27	149881

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	ADVISORY/SERVICE PROVIDER FEE 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
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(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:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan TECHNICAL SERVICES RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPUTER AND ENGINEERING SERVICES, INC.	D Employer Identification Number (EIN) 38-2512681	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	7095	0
(2) Participant contributions.....	1b(2)	49963	12832
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	180314	229023
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	401053	418859
(9) Value of interest in common/collective trusts	1c(9)	290496	690002
(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)	22343336	26301190
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	364174	373641
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	23636431	28025547

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	112512	96003
k Total liabilities (add all amounts in lines 1g through 1j)	1k	112512	96003

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	23523919	27929544
---	-----------	----------	----------

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)	299502	
(B) Participants	2a(1)(B)	2495810	
(C) Others (including rollovers).....	2a(1)(C)	177058	
(2) Noncash contributions.....	2a(2)		2972370
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	7	
(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)	21688	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		21695
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		383649
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	383649	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		383649
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		0
(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)		0
(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)		23103
(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)		3121610
c Other income.....	2c		4801
d Total income. Add all income amounts in column (b) and enter total.....	2d		6527228
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1674272	
(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)		1674272
f Corrective distributions (see instructions).....	2f		96003
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	44712	
(2) Contract administrator fees.....	2i(2)	60765	
(3) Investment advisory and management fees.....	2i(3)	245851	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		351328
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2121603
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		4405625
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: BDO USA, LLP

(2) EIN: 13-5381590

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan TECHNICAL SERVICES RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPUTER AND ENGINEERING SERVICES, INC.	D Employer Identification Number (EIN) 38-2512681

Part I	Distributions
--------	---------------

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	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): 31-1592130		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
---------	--

4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
----------	------------

9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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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.
---------	--

10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

Technical Services Retirement Plan

Financial Statements and Supplemental Schedule

Years Ended December 31, 2021 and 2020

Technical Services Retirement Plan

Financial Statements and Supplemental Schedule
Years Ended December 31, 2021 and 2020

Technical Services Retirement Plan

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211 E. Water Street, Suite 300
Kalamazoo, MI 49007

Independent Auditor's Report

To the Plan Administrator
Technical Services Retirement Plan
Kalamazoo, Michigan

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

We have performed audits of the financial statements of the Technical Services Retirement Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2021 and 2020, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2021 and 2020, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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



Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional



procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA LLP

July 25, 2022

Financial Statements

Technical Services Retirement Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2021	2020
Assets		
Investments:		
Money market account	\$ 229,023	\$ 180,314
Mutual funds	26,301,190	22,343,336
Fixed-income account	373,641	364,174
Common collective trust	690,002	290,496
Total Investments	27,593,856	23,178,320
Receivables:		
Notes receivables from participants	418,859	401,053
Employee contributions	12,832	49,963
Employer contributions	-	7,095
Total Receivables	431,691	458,111
Total Assets	28,025,547	23,636,431
Liabilities		
Excess contributions payable	96,003	41,224
Other payable (Note 2)	-	71,288
Total Liabilities	96,003	112,512
Net Assets Available for Benefits	\$ 27,929,544	\$ 23,523,919

See accompanying notes to financial statements.

Technical Services Retirement Plan

Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	2021	2020
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 3,149,514	\$ 3,167,404
Dividend and interest income	383,656	333,254
Total Investment Income	3,533,170	3,500,658
Contributions:		
Employee	2,495,810	2,170,961
Employer	299,502	249,401
Rollover	177,058	78,566
Total Contributions	2,972,370	2,498,928
Interest on notes receivable from participants	21,688	21,778
Total Additions	6,527,228	6,021,364
Deductions		
Benefits paid to participants	1,674,272	1,900,977
Administrative expenses	351,328	282,773
Corrective distributions	96,003	41,224
Total Deductions	2,121,603	2,224,974
Net Increase	4,405,625	3,796,390
Net Assets Available for Benefits, beginning of year	23,523,919	19,727,529
Net Assets Available for Benefits, end of year	\$ 27,929,544	\$ 23,523,919

See accompanying notes to financial statements.

Technical Services Retirement Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Technical Services Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a contributory, defined contribution plan available to qualifying employees of Computer Engineering Services, Inc.; Poch Staffing, Inc.; Poch Personnel, Inc.; Midwest Construction; and Commercial Transportation, Inc. (collectively, the Company), all of which are under common ownership. Eligible employees must be 18 years or older and have completed 30 days of service as defined by the Plan. Eligible employees of Commercial Transportation, Inc. must be 18 years or older and have completed 120 days of service as defined by the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may contribute the maximum percentage allowable, subject to certain limitations, to the extent such percentage does not result in their contributions exceeding the annual dollar limits established by law or the maximum annual additions limit. The Plan includes an auto-enrollment feature, which may be waived by the participant. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation, unless otherwise elected by the participant.

Poch Personnel, Inc. offers a discretionary employer match equal to 25% on the first 10% deferred by each employee. The Company may also make discretionary contributions to the Plan, and such contributions are allocated based on the proportion each participant's compensation bears to the compensation of all participants. No employer discretionary contributions were made during the years ended December 31, 2021 and 2020.

Participants may also contribute amounts representing rollovers from other plans. The Plan also allows for catch-up contributions for those age 50 and over during the Plan year, subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions and Company contributions, if any, as well as allocations of Plan earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investment of their account balances into various investment options offered by the Plan.

Vesting

Participants are immediately vested in their elective deferral and actual earnings thereon. Vesting in the discretionary matching contribution and discretionary employer contribution and actual earnings thereon is based on years of continuous service. Participants vest at a rate of 20% for each year of continuous service and become 100% vested in Company contributions after five years of

Technical Services Retirement Plan

Notes to Financial Statements

credited service. Participant accounts are distributed without regard to the vesting provisions in the event of death, termination of employment due to total and permanent disability, or attainment of normal retirement age.

Notes Receivable from Participants

Participants may, under certain circumstances as defined by the Plan Agreement, borrow up to the lesser of \$50,000 or 50% of their vested account balance. The minimum note is \$1,000 and a participant may have no more than two loans outstanding at any time. The notes are secured by the balance in the participant's account and bear fixed interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator at the time the notes are made. Interest rates on notes receivable ranged from 5.25% to 7.50% at December 31, 2021. The notes are repaid ratably through payroll deductions or cash, and must be repaid within a reasonable time, consistent with commercial loaning institution standards.

Payment of Benefits

On termination of service due to death, disability, separation, or retirement, a participant (or a participant's beneficiary in the event of death) may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. Withdrawals prior to employment termination are not allowed until a participant has attained the age of 59½. Withdrawals from the Plan may also be made upon circumstances of financial hardship in accordance with provisions specified in the Plan.

Forfeited Accounts

At December 31, 2021 and 2020, forfeited non-vested accounts totaled approximately \$97,300 and \$78,800, respectively. These accounts may be used to reduce future employer contributions or pay administrative expenses. For the years ended December 31, 2021 and 2020, forfeitures of approximately \$17,000 and \$16,000, respectively, were used to pay administrative expenses.

CARES Act

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted and signed into law. The CARES Act, among other things, includes several relief provisions available to tax-qualified retirement plans and their participants. Plan management has evaluated the relief provisions available to Plan participants under the CARES Act and has implemented the following provisions:

- Special coronavirus distributions up to \$100,000.
- Increase of the available loan amount to the lesser of \$100,000 or 100% of the participant's vested account balance.
- Extended the period for loan repayments, if applicable, up to one year.
- Suspended required minimum distributions for 2020.

Technical Services Retirement Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan's financial statements are prepared on the accrual basis of accounting.

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset (an exit price) in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2021 or 2020. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a deemed distribution is recorded.

Excess Contributions Payable and Other Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding deduction for corrective distributions. The Plan distributed the 2021 and 2020 excess contributions to the applicable participants prior to March 15, 2022 and 2021, respectively.

The Plan sponsor identified and corrected an operational error that occurred during the plan year ended December 31, 2020. The corrective action resulted in the recoding of an Other Payable and a reduction to employee and employer contributions in the amount of approximately \$71,000 in the financial statements.

Payment of Benefits

Benefits are recorded when paid.

Technical Services Retirement Plan

Notes to Financial Statements

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of the Plan, the administration of notes receivable from participants, and the administration of payment of benefits are charged directly to the participant's account and are included in administrative expenses. Total professional services and administrative expenses paid by the Plan for the years ended December 31, 2021 and 2020 were approximately \$105,000 and 97,000, respectively. Investment management fees paid by the Plan are for investment services provided by Nationwide Trust Company (Nationwide), the contract holder as defined by the Plan, and for investment advisory services offered to Plan participants by a third-party investment advisor. Total investment management fees paid by the Plan for the years ended December 31, 2021 and 2020 were approximately \$246,000 and \$186,000, respectively.

Risks and Uncertainties

The Plan utilizes various investment instruments, which 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 their values could occur in the near term and such changes could materially affect participant's account balances and the amounts reported in the financial statements.

Subsequent Events

Subsequent events have been evaluated by management through July 25, 2022, the date the financial statements were available to be issued.

3. Investments

Inputs to valuation techniques refer to the assumptions that market participants would use in pricing the asset. The Plan utilizes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets.

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, and other inputs that are observable, or can be corroborated by observable market data.

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

Technical Services Retirement Plan

Notes to Financial Statements

The following valuation methodologies were used to measure the fair value of the Plan's investments:

Money Market Account - Valued at the net asset value (NAV) of the shares held by the Plan at year-end and is determined based on the value of the underlying investments of the fund. The money market fund seeks to maintain a \$1.00 NAV.

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 Securities and Exchange Commission. 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.

Fixed-Income Account - The investment is a fixed return product with annual interest rate guarantees and is credited on a net daily basis at annual effective rates. In determining the reasonableness of the methodology, Plan management, with the assistance of its professional service providers, evaluates a number of factors, including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms. The investment is valued at fair value. Fair value is the amount Plan participants would receive currently if they were to withdraw or transfer funds within the Plan prior to their maturity for an event other than death, disability, termination, or retirement. Fair value approximates contract value.

Common Collective Trust (CCT) - The Plan's investment in the CCT is valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee of the CCT, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. Investments using the NAV as a practical expedient are not required to be categorized within the fair value table. As there are no participant redemption restrictions for these investments, the redemption notice period is applicable only to the Plan.

The Plan's valuation methods may result in a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Although the Plan's management believes the valuation methods are appropriate and consistent with the 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.

Technical Services Retirement Plan

Notes to Financial Statements

The following tables set forth by level within the fair value hierarchy the Plan investment assets and investment liabilities at fair value:

December 31, 2021

	Level 1	Level 2	Level 3	Total
Money market account	\$ 229,023	\$ -	\$ -	\$ 229,023
Mutual funds	26,301,190	-	-	26,301,190
Fixed-income account	-	-	373,641	373,641
Total Investments, at fair value	\$ 26,530,213	\$ -	\$ 373,641	26,903,854
Investments measured at NAV*				690,002
Total Investments				\$ 27,593,856

December 31, 2020

	Level 1	Level 2	Level 3	Total
Money market account	\$ 180,314	\$ -	\$ -	\$ 180,314
Mutual funds	22,343,336	-	-	22,343,336
Fixed-income account	-	-	364,174	364,174
Total Investments, at fair value	\$ 22,523,650	\$ -	\$ 364,174	22,887,824
Investments measured at NAV*				290,496
Total Investments				\$ 23,178,320

* Investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits. There were no unfunded commitments for these assets.

The tables below set forth a summary of certain changes in the fair value of the Plan's Level 3 assets:

Year ended December 31, 2021

Purchases/exchanges	\$ 14,594
Sales and redemptions	(5,127)

Year ended December 31, 2020

Purchases/exchanges	\$ 9,294
Sales and redemptions	(14,325)

Technical Services Retirement Plan

Notes to Financial Statements

The following tables represent the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those instruments, and the significant unobservable inputs and ranges of values for those inputs:

December 31, 2021

	Fair Value	Principle Valuation Technique	Unobservable Inputs	Range of Significant Input Values
Fixed-income account	\$ 373,641	Contract value approximates fair value	Contract duration Guaranteed interest rate	Can be cancelled at any time Gross Guaranteed Crediting Rate reset annually, crediting rate for 2021 was 1.30%

December 31, 2020

	Fair Value	Principle Valuation Technique	Unobservable Inputs	Range of Significant Input Values
Fixed-income account	\$ 364,174	Contract value approximates fair value	Contract duration Guaranteed interest rate	Can be cancelled at any time Gross Guaranteed Crediting Rate reset annually, crediting rate for 2020 was 1.72%

4. Information Certified by Nationwide

The Plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2021 and 2020, and for the years then ended. Accordingly, Nationwide, a qualified institution, has certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments as shown in the accompanying statements of net assets available for benefits as of December 31, 2021 and 2020.
- Investment income, as shown in the statement of changes in net assets available for benefits for the years ended December 31, 2021 and 2020.
- Investment information included in the Schedule of Assets (Held at End of Year) as of December 31, 2021, as shown on the ERISA-required supplemental schedule, except for participant loans, which are not covered by the certification.

Technical Services Retirement Plan

Notes to Financial Statements

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

5. Related Party and Party-in-Interest Transactions

Certain Plan investments are a money market account, mutual funds, a fixed-income account, and a common collective trust managed by Nationwide. The Plan made a direct payment to Nationwide of approximately \$247,000 and \$188,000 for investment and recordkeeping services, and a direct payment to Rehmann Financial Group (Rehmann) of approximately \$90,000 and \$81,000 for third-party administrative services during 2021 and 2020, respectively. Nationwide is the custodian as defined by the Plan, and Rehmann is a third-party administrator of the Plan and Sigma is an investment advisor to the Plan; therefore, these transactions qualify as party-in-interest. Notes receivable from participants also qualify as party-in-interest transactions.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become fully vested in any employer contributions.

7. Income Tax Status

The IRS has determined and informed the Company, by a letter dated July 7, 2010, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and tax-exempt.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there currently are no audits for any tax periods in progress.

ERISA-Required Supplemental Schedule

Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 38-2512681 Plan No.: 001

December 31, 2021

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost**	(e) Current Value
Money Market Account				
*	Nationwide	Money Market Account	\$	229,023
Mutual Funds				
	Fidelity	500 Index Fund		1,532,539
	T. Rowe Price	New Horizons Fund		1,516,175
	JPMorgan	Equity Income R5 Fund		1,058,502
	Fidelity	International Index Fund		1,002,521
	Janus Henderson	Forty T Fund		967,068
	Dimensional Fund Advisors	US Large Cap Value Fund		937,992
	Dodgecox	International Stock Fund		908,286
	Goldman Sachs	International Opportunities Fund R6		896,008
	Fidelity	United States Bond Index Fund		771,827
*	Nationwide	Loomis All Cap Growth Fund		734,831
	American Funds	Growth Fund of America R6 Fund		724,385
	Dimensional Fund Advisors	Emerging Markets Core Equity Fund		711,643
*	Nationwide	S& P 500 Index Fund		703,683
	PGIM	Total Return Bond Fund		671,620
	Columbia	Large Cap Growth Fund		658,454
	Alger	Spectra Institutional Fund		634,822
	Fidelity	Puritan Fund		611,027
	American Funds	New Perspective R6 Fund		598,207
	Pimco	Real Return Institutional Fund		588,733
	American Funds	Fundamental Investors R6 Fund		574,488
*	Nationwide	Investor Destinations Moderately Aggressive R6 Fund		572,602
*	Nationwide	Investor Destinations Moderate R6 Fund		468,775
	Black Rock	High Yield Bond Institutional Fund		450,283
	Diamond Hill	Mid Cap I		436,341
	Principal	Mid Cap Institutional Fund		427,926
	Black Rock	Mid Cap Growth Equity Portfolio Investor A		424,127
	American Beacon	Global Bond Fund		347,404
	Invesco	Global Opportunities Fund		328,734
	Invesco	Global Fund		327,312
	Black Rock	Strategic Income Opportunities Fund		324,894
	MFS	International Intrinsic Value A Fund		311,710
	Vanguard	Mid Cap Value Index Admiral Fund		306,826
	Pimco	Income Institutional Fund		289,868
	Vanguard	500 Index Fund Admiral Shares		273,135
	Parnassus	Endeavor Shares		272,966
	Principal	Equity Income Fund		270,994
	Principal	Global Real Estate Investment Fund		264,694
	Black Rock	Total Return Investment Fund		262,859
	Vanguard	Explorer fund admiral shares		255,184
	Pimco	CommodityRealReturn Strategy Fund		251,285
	JPMorgan	Small Cap Equity R5 Fund		249,483
	Dimensional Fund Advisors	US Target Value Institutional Fund		241,279

Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 38-2512681 Plan No.: 001

December 31, 2021

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost**	(e) Current Value
Mutual Funds (continued)				
	PGIM	Total Return Bond Fund	\$	216,290
	Cohen & Steers	Real Estate SecuritiesZ Fund		201,539
	Nationwide	Investor Destinations Aggressive R6		191,644
	American Century	Small Cap Value R6 Fund		176,743
	Nationwide	Destination 2030 Fund		176,625
	Vanguard	StrategicEquityFund		143,954
	Franklin	Small Mid- Cap Growth Fund		99,501
	Invesco	Diversified Dividend Investment		96,129
	Allspring	Government Securities Fund		90,654
	Harbor	International Institutional Fund		71,418
	Harbor	International Growth Fund		55,040
	Vanguard	Total InternationalStock Index Admiral Fund		47,121
	Legg Mason	Small Cap Growth A Fund		39,080
	American Beacon	International Equity Fund		37,172
	Vanguard	Total Stock Market Index Fund Admiral Shares		36,481
*	Nationwide	Investor DestinationsModerately Conservative		32,252
	TIAA-CREF	Large Cap Growth Index Fund		30,419
	Morgan Stanley	Global Opportunity Fund		27,635
	American Century	Inflation Adjustable Bond RS		25,868
	Deleware	Small Mid Cap Growth Fund		24,167
	Morgan Stanley	Inception Portfolio Class I Fund		22,264
	Dimensional Fund Advisors	Global Real Estate SecuritiesInst Fund		20,559
	Oakmark	International Small Cap Fund		19,747
	Davis Financial	Fund Class A		19,109
*	Nationwide	Ballard Technology& Science Fund		19,024
	Deleware	Emerging Markets Fund		18,997
	Vanguard	GNMA Admiral Fund		17,938
	Legg Mason	Clearbridge Small Cap Growth Fund		16,675
	Vanguard	Small Cap Growth Index Admiral Fund		16,527
	Dimensional Fund Advisors	Inflation Protected Securities Fund		15,980
	Vanguard	Total Stock Market Index Fund Admiral Shares		14,893
	Vanguard	Extended Market Index Admiral Fund		14,752
	First Eagle	Gold R6 Fund		13,613
	Vanguard	Healthcare Admiral Fund		13,351
	Vanguard	Energy Admiral Fund		12,925
*	Nationwide	Investor Destinations Conservative R6 Fund		11,741
	Principal	Real Estate SecuritiesInst Fund		11,240
	Nuveen	High Yield MunicipalBond Fund Class A		10,693
	Dimensional Fund Advisors	US Small Cap Inst		8,119
	Lord Abbett	Floating Rate R4 Fund		4,627
	Fidelity	Advisor Real Estate Fund		4,566
	Franklin	Templeton Global Bond R6 Fund		4,194
	Eaton Vance	EmergingMarkets Local Inc A Fund		2,939
	Janus Henderson	Research Fund T		2,659

Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 38-2512681 Plan No.: 001

December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value
Mutual Funds (continued)				
	Vanguard	Short Term Bond Index Fund Admiral Shares	\$	1,088
	Invesco	Main Street Mid Cap Fund Class A		540
	Pimco	Income Fund		451
	Guggenheim	Floating Rate Strategies Fund		368
	Meeder	Conservative Allocation Fund Retail Class		72
	Meeder	Tactical Income Retail Fund		71
	Meeder	Balanced Fund		69
	Meeder	Global Allocation Fund		53
	Meeder	Dynamic Allocation Fund		39
	Neuberger	Genesis Tr Fund		27
	Invesco	Real Estate Fund Class A		25
	Thornburg	International Value Fund		21
	Franklin	Foreign Fund Class A		10
Total Mutual Funds				26,301,190
Fixed Income Account				
*	Nationwide Best of America: Fixed Income Account	Investment Contract		373,641
Common Collective Trusts				
*	Nationwide	Midcap Growth R1 Fund		430,679
*	Nationwide	Tactical Core Stable Value Fund		259,323
Total Common Collective Trusts				690,002
Total Investment Accounts				27,593,856
*	Participant Loans	Interest rates ranging from 5.25% to 7.50% with various maturities		418,859
Total				\$ 28,012,715

* A party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6056(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2021

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

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

Part II Basic Plan Information—enter all requested information

1a Name of plan TECHNICAL SERVICES RETIREMENT PLAN		1b Three-digit plan number (PN) ▶	001
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) COMPUTER AND ENGINEERING SERVICES, INC.		2b Employer Identification Number (EIN) 38-2512681	
5555 GULL ROAD KALAMAZOO MI 49048		2c Plan Sponsor's telephone number 269-345-0150	
		2d Business code (see instructions) 541519	

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	<i>Tim Sturgeon</i> Signature of plan administrator	7-15-22 Date	TIMM STURGEON
SIGN HERE	<i>Tim Sturgeon</i> Signature of employer/plan sponsor	7-15-22 Date	TIMM STURGEON
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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

3a Plan administrator's name and address ☐ Same as Plan Sponsor
COMPUTER AND ENGINEERING SERVICES, INC.

5555 GULL ROAD

KALAMAZOO

MI

49048

3b Administrator's EIN

38-2512681

3c Administrator's telephonenumber
269-345-0150

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

6,773

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**6a(1)**

6,186

a(2) Total number of active participants at the end of the plan year**6a(2)**

3,098

b Retired or separated participants receiving benefits**6b**

17

c Other retired or separated participants entitled to future benefits**6c**

668

d Subtotal. Add lines 6a(2), 6b, and 6c**6d**

3,783

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits**6e**

0

f Total. Add lines 6d and 6e**6f**

3,783

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)

6g

1,188

h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested

6h

90

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)

7

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

2E 2F 2G 2J 2K 2R 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) ☒ Insurance(1) ☒ Insurance(2) ☐ Code section 412(e)(3) insurance contracts(2) ☐ Code section 412(e)(3) insurance contracts(3) ☒ Trust(3) ☒ Trust(4) ☐ General assets of the sponsor(4) ☐ General assets of the sponsor

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

a Pension Schedules(1) ☒ R (Retirement Plan Information)**b General Schedules**(1) ☒ H (Financial Information)(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary(2) ☐ I (Financial Information - Small Plan)(3) ☒ 1 A (Insurance Information)(4) ☒ C (Service Provider Information)(5) ☒ D (DFE/Participating Plan Information)(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary(6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 _____

Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 38-2512681 Plan No.: 001

December 31, 2021

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost**	(e) Current Value
Money Market Account				
*	Nationwide	Money Market Account	\$	229,023
Mutual Funds				
	Fidelity	500 Index Fund		1,532,539
	T. Rowe Price	New Horizons Fund		1,516,175
	JPMorgan	Equity Income R5 Fund		1,058,502
	Fidelity	International Index Fund		1,002,521
	Janus Henderson	Forty T Fund		967,068
	Dimensional Fund Advisors	US Large Cap Value Fund		937,992
	Dodgecox	International Stock Fund		908,286
	Goldman Sachs	International Opportunities Fund R6		896,008
	Fidelity	United States Bond Index Fund		771,827
*	Nationwide	Loomis All Cap Growth Fund		734,831
	American Funds	Growth Fund of America R6 Fund		724,385
	Dimensional Fund Advisors	Emerging Markets Core Equity Fund		711,643
*	Nationwide	S& P 500 Index Fund		703,683
	PGIM	Total Return Bond Fund		671,620
	Columbia	Large Cap Growth Fund		658,454
	Alger	Spectra Institutional Fund		634,822
	Fidelity	Puritan Fund		611,027
	American Funds	New Perspective R6 Fund		598,207
	Pimco	Real Return Institutional Fund		588,733
	American Funds	Fundamental Investors R6 Fund		574,488
*	Nationwide	Investor Destinations Moderately Aggressive R6 Fund		572,602
*	Nationwide	Investor Destinations Moderate R6 Fund		468,775
	Black Rock	High Yield Bond Institutional Fund		450,283
	Diamond Hill	Mid Cap I		436,341
	Principal	Mid Cap Institutional Fund		427,926
	Black Rock	Mid Cap Growth Equity Portfolio Investor A		424,127
	American Beacon	Global Bond Fund		347,404
	Invesco	Global Opportunities Fund		328,734
	Invesco	Global Fund		327,312
	Black Rock	Strategic Income Opportunities Fund		324,894
	MFS	International Intrinsic Value A Fund		311,710
	Vanguard	Mid Cap Value Index Admiral Fund		306,826
	Pimco	Income Institutional Fund		289,868
	Vanguard	500 Index Fund Admiral Shares		273,135
	Parnassus	Endeavor Shares		272,966
	Principal	Equity Income Fund		270,994
	Principal	Global Real Estate Investment Fund		264,694
	Black Rock	Total Return Investment Fund		262,859
	Vanguard	Explorer fund admiral shares		255,184
	Pimco	CommodityRealReturn Strategy Fund		251,285
	JPMorgan	Small Cap Equity R5 Fund		249,483
	Dimensional Fund Advisors	US Target Value Institutional Fund		241,279

Technical Services Retirement Plan

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December 31, 2021

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Mutual Funds (continued)				
	PGIM	Total Return Bond Fund	\$	216,290
	Cohen & Steers	Real Estate SecuritiesZ Fund		201,539
	Nationwide	Investor Destinations Aggressive R6		191,644
	American Century	Small Cap Value R6 Fund		176,743
	Nationwide	Destination 2030 Fund		176,625
	Vanguard	StrategicEquityFund		143,954
	Franklin	Small Mid- Cap Growth Fund		99,501
	Invesco	Diversified Dividend Investment		96,129
	Allspring	Government Securities Fund		90,654
	Harbor	International Institutional Fund		71,418
	Harbor	International Growth Fund		55,040
	Vanguard	Total InternationalStock Index Admiral Fund		47,121
	Legg Mason	Small Cap Growth A Fund		39,080
	American Beacon	International Equity Fund		37,172
	Vanguard	Total Stock Market Index Fund Admiral Shares		36,481
*	Nationwide	Investor DestinationsModerately Conservative		32,252
	TIAA-CREF	Large Cap Growth Index Fund		30,419
	Morgan Stanley	Global Opportunity Fund		27,635
	American Century	Inflation Adjustable Bond RS		25,868
	Deleware	Small Mid Cap Growth Fund		24,167
	Morgan Stanley	Inception Portfolio Class I Fund		22,264
	Dimensional Fund Advisors	Global Real Estate SecuritiesInst Fund		20,559
	Oakmark	International Small Cap Fund		19,747
	Davis Financial	Fund Class A		19,109
*	Nationwide	Ballard Technology& Science Fund		19,024
	Deleware	Emerging Markets Fund		18,997
	Vanguard	GNMA Admiral Fund		17,938
	Legg Mason	Clearbridge Small Cap Growth Fund		16,675
	Vanguard	Small Cap Growth Index Admiral Fund		16,527
	Dimensional Fund Advisors	Inflation Protected Securities Fund		15,980
	Vanguard	Total Stock Market Index Fund Admiral Shares		14,893
	Vanguard	Extended Market Index Admiral Fund		14,752
	First Eagle	Gold R6 Fund		13,613
	Vanguard	Healthcare Admiral Fund		13,351
	Vanguard	Energy Admiral Fund		12,925
*	Nationwide	Investor Destinations Conservative R6 Fund		11,741
	Principal	Real Estate SecuritiesInst Fund		11,240
	Nuveen	High Yield MunicipalBond Fund Class A		10,693
	Dimensional Fund Advisors	US Small Cap Inst		8,119
	Lord Abbett	Floating Rate R4 Fund		4,627
	Fidelity	Advisor Real Estate Fund		4,566
	Franklin	Templeton Global Bond R6 Fund		4,194
	Eaton Vance	EmergingMarkets Local Inc A Fund		2,939
	Janus Henderson	Research Fund T		2,659

Technical Services Retirement Plan

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December 31, 2021

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Mutual Funds (continued)				
	Vanguard	Short Term Bond Index Fund Admiral Shares	\$	1,088
	Invesco	Main Street Mid Cap Fund Class A		540
	Pimco	Income Fund		451
	Guggenheim	Floating Rate Strategies Fund		368
	Meeder	Conservative Allocation Fund Retail Class		72
	Meeder	Tactical Income Retail Fund		71
	Meeder	Balanced Fund		69
	Meeder	Global Allocation Fund		53
	Meeder	Dynamic Allocation Fund		39
	Neuberger	Genesis Tr Fund		27
	Invesco	Real Estate Fund Class A		25
	Thornburg	International Value Fund		21
	Franklin	Foreign Fund Class A		10
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*	Nationwide Best of America: Fixed Income Account	Investment Contract		373,641
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