

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 ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>CORNERSTONE DETENTION PRODUCTS, INC. RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2000</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>63-1196091</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>256-355-2396</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>238900</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2000</u>		2b Employer Identification Number (EIN) <u>63-1196091</u>		2c Plan Sponsor's telephone number <u>256-355-2396</u>		2d Business code (see instructions) <u>238900</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>01/01/2000</u>											
2b Employer Identification Number (EIN) <u>63-1196091</u>											
2c Plan Sponsor's telephone number <u>256-355-2396</u>											
2d Business code (see instructions) <u>238900</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>CORNERSTONE DETENTION PRODUCTS, INC.</u> <u>20871 SANDY ROAD</u> <u>TANNER, AL 35671</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.	09/14/2022	JOHN DAVID WATTS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 269
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) 259
a(2) Total number of active participants at the end of the plan year		6a(2) 291
b Retired or separated participants receiving benefits.....		6b 0
c Other retired or separated participants entitled to future benefits		6c 18
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 309
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 309
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 208
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2J 2K 2T 3H 2E 3D		
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>0</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 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 CORNERSTONE DETENTION PRODUCTS, INC. RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CORNERSTONE DETENTION PRODUCTS, INC.	D Employer Identification Number (EIN) 63-1196091	

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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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 60 64 65	RECORDKEEPER	5163	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

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)

(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 ☐

(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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AS SPL SM CP VAL ADM - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COLUMBIA DIV INC A - COLUMBIA MGT 14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CRM MID CAP VAL INV - ULTIMUS FUND	0.35%	
31-1663251		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GS INFL-PRO SECS INV - GOLDMAN SAC 13-5108880	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H TRITON T - JANUS SERVICES LLC 43-1804048	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JPM SMCP SUST LDR R3 - JPMORGAN DI 1 FEDERAL ST BOSTON, MA 02110	0.50%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS INTL DIVRSN R3 - MFS SERVICE C 04-2865649	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS MID CAP GRTH R3 - MFS SERVICE 04-2865649	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP DIV GROWTH ADV - T. ROWE PRICE 52-2269240	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VRTS C MDCP VAL EQ I - VIRTUS FUND 4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>CORNERSTONE DETENTION PRODUCTS, INC. RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CORNERSTONE DETENTION PRODUCTS, INC.</u>	D Employer Identification Number (EIN) <u>63-1196091</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	734661	866173
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	182604	243980
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	14379664	17465146
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	15296929	18575299

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	15296929	18575299
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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)	608428	
(B) Participants	2a(1)(B)	1434384	
(C) Others (including rollovers).....	2a(1)(C)	105929	
(2) Noncash contributions.....	2a(2)	0	2148741
(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)	442	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	9060	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9502
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1404080	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1404080
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(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)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		788551
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		4350874
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1060936	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1060936
f Corrective distributions (see instructions).....	2f		3209
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	3196	
(4) Other.....	2i(4)	5163	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		8359
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1072504
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		3278370
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: **HIGHLANDS ACCOUNTING GROUP, INC.**

(2) EIN: **82-3217974**

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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 CORNERSTONE DETENTION PRODUCTS, INC. RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 CORNERSTONE DETENTION PRODUCTS, INC.	D Employer Identification Number (EIN) 63-1196091

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

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

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

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

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

Schedule R (Form 5500) 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 _____

CORNERSTONE DETENTION PRODUCTS, INC.

Financial Statements

December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To Management
Cornerstone Detention Products, Inc.

Opinion

We have audited the accompanying financial statements of Cornerstone Detention Products, Inc. (a wholly-owned subsidiary), which comprise the balance sheet as of December 31, 2021, and the related statements of operations, equity, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cornerstone Detention Products, Inc. as of December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audi

- 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 Cornerstone Detention Products, Inc.'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 Cornerstone Detention Products, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Fruitt Tingle Paramore & Argent, LLC

Birmingham, Alabama

March 30, 2022

Cornerstone Detention Products, Inc.

Balance Sheet

December 31, 2021

(Dollars in thousands)

Assets

Current assets

Cash and cash equivalents	\$	31,882
Accounts receivable, net		26,846
Inventories, net		2,291
Costs and estimated earnings in excess of billings		5,331
Other current assets		578
Total current assets		66,928

Property and equipment, net 400

Other assets

Goodwill, net		4,401
Due from related parties		7,883
Total other assets		12,284

Total assets \$ 79,612

Liabilities and Equity

Current liabilities

Accounts payable	\$	6,714
Accrued expenses		3,046
Billings in excess of costs and estimated earnings		18,330
Current portion of long-term debt		1,367
Total current liabilities		29,457

Long-term debt, less current portion 14,600

Deferred tax liability 691

Total liabilities 44,748

Equity

Common stock		1
Retained earnings		34,863
Total equity		34,864

Total liabilities and equity \$ 79,612

See independent auditors' report and notes to financial statements.

Cornerstone Detention Products, Inc.
Statement of Operations
For the Year Ended December 31, 2021
(Dollars in thousands)

Revenues	\$ 111,230
Cost of revenues	<u>78,031</u>
Gross profit	33,199
Operating expenses	
General and administrative	13,955
Depreciation and amortization	<u>1,699</u>
Total operating expenses	<u>15,654</u>
Operating income	17,545
Other income (expense)	
Loss on disposal of property and equipment	(2)
Severance	(14)
Interest and other charges	<u>(430)</u>
Total other expense	<u>(446)</u>
Income before income tax	17,099
Income tax expense	<u>(3,941)</u>
Net income	<u>\$ 13,158</u>

See independent auditors' report and notes to financial statements.

Cornerstone Detention Products, Inc.

Statement of Equity

December 31, 2021

(Dollars in thousands)

	Common Stock \$1 Par, 1,000 Shares Outstanding	Retained Earnings	Total Equity
December 31, 2020	\$ 1	\$ 22,705	\$ 22,706
Net income	-	13,158	13,158
Dividends and distributions	-	(1,000)	(1,000)
December 31, 2021	<u>\$ 1</u>	<u>\$ 34,863</u>	<u>\$ 34,864</u>

See independent auditors' report and notes to financial statements.

Cornerstone Detention Products, Inc.

Statement of Cash Flows

For the Year Ended December 31, 2021

(Dollars in thousands)

Cash Flows from Operating Activities

Net income	\$ 13,158
Adjustments to reconcile net income to net cash provided by operating activities	
Provision for bad debts	(155)
Depreciation and amortization	1,700
Interest expense attributable to amortization of debt issuance costs	24
Deferred tax	(102)
Loss on disposal of property and equipment	2
Changes in operating assets and liabilities:	
Decrease (increase) in:	
Accounts receivable, net	582
Inventories, net	(103)
Costs and estimated earnings in excess of billings	(1,765)
Other current assets	(459)
Other assets	(3,991)
Increase (decrease) in:	
Accounts payable	21
Accrued expenses	(3,037)
Billings in excess of costs and estimated earnings	4,612
Net cash provided by operating activities	<u>10,487</u>

Cash Flows from Investing Activities

Purchase of property and equipment	<u>(205)</u>
Net cash used in investing activities	<u>(205)</u>

Cash Flows from Financing Activities

Repayment of long-term debt	(937)
Dividends and distributions	<u>(1,000)</u>
Net cash used in financing activities	<u>(1,937)</u>

Net increase in cash and cash equivalents	8,345
Cash and cash equivalents, beginning of the year	<u>23,537</u>
Cash and cash equivalents, end of the year	<u>\$ 31,882</u>

See independent auditors' report and notes to financial statements.

Cornerstone Detention Products, Inc.

Notes to Financial Statements

December 31, 2021

(Dollars in thousands)

1. Summary of Significant Accounting Policies and Nature of Operations

The summary of significant accounting policies of Cornerstone Detention Products, Inc. (the Company) is presented to assist in understanding the accompanying financial statements. Management is responsible for the integrity and objectivity of the financial statements and notes. The accounting policies conform to generally accepted accounting principles of the United States of America (GAAP) and have been consistently applied in the preparation of the financial statements.

Organization

Cornerstone Detention Products, Inc. was formed in 1998 as a detention equipment contractor specializing in prisons, jails, and confinement facilities. Cornerstone Detention Products, Inc. is a wholly-owned subsidiary of Claborn Holdings, LLC. Effective January 1, 2020 Cornerstone Detention Products, Inc. and Claborn Holdings, LLC were restructured so that all companies previously reported under Claborn Holdings, LLC were merged into Cornerstone Detention Products, Inc. and formally dissolved with the exception of Limestone Building Group, LLC (LBG) and Security Design, Inc. d/b/a as EO Integrated Systems, Inc. Claborn Holdings, LLC owned 100% of LBG. During the year ended December 31, 2020 the owner of LBG sold the interest in LBG to an unrelated party. Work is performed under fixed-price and time-and-material contracts. The length of each contract varies but is typically between twelve and eighteen months. The corporate headquarters are located in Alabama.

Nature of Operations

The Company provides physical and electronic security products and services to the corrections industry, including courthouse and municipal markets within the United States and internationally. The Company's construction expertise includes new construction, retrofit, design/build and fast-track type projects. The Company brings single source responsibility for products and installation from the beginning of a project's critical path through completion and turn over. The Company provides a full range of new detention services and products as well as complete retrofit, service maintenance and electronic security systems integration, to ensure its customers' success from project start to completion.

Cash and Cash Equivalents

Cash is maintained at financial institutions and, at times, balances may exceed the Federal Deposit Insurance Corporation limit of \$250. Generally, these deposits may be redeemed upon demand and therefore, management considers this to be a normal and minimal business risk.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are uncollateralized customer obligations due from normal trade and business transactions. Management carefully monitors customer relationships to minimize the Company's credit risk. Accounts receivable are stated at the amount management expects to collect from outstanding balances. The carrying amount of accounts receivable is reduced by an allowance for doubtful accounts that reflects management's best estimate of the amounts that may not be collected. Management reviews all accounts receivable balances that exceed the due date and, based on an assessment of current credit worthiness, estimates the portion, if any, of the balance that may not be collected. Management provides for probable uncollectible amounts through a charge to earnings and a credit to the allowance for doubtful accounts. Balances deemed uncollectible are written off.

Inventories

The Company states inventories at the lower of cost or net realizable value, using the average cost method. Costs consist of materials, labor, and overhead related to the purchase and production of inventories. Net realizable value is based on the selling price.

Provisions are recorded to reduce inventory for obsolete or slow-moving inventory based on assumptions about future demand and marketability of products, the impact of new product introductions, inventory levels and turns, and specific identification of items, such as product discontinuance.

1. Summary of Significant Accounting Policies and Nature of Operations (continued)

Property and Equipment

Property and equipment are recorded at cost. The Company capitalizes property and equipment purchases greater than \$3 that have an estimated useful life greater than one year. Depreciation is calculated on the straight-line method over the estimated useful life of the asset. Leasehold improvements are amortized over their useful life or the lease term, if shorter. Repairs and maintenance costs are expensed as incurred. When property and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations.

Warranty Reserves

In general, the Company warrants its products against defect and specific non-performance. The terms vary widely, however, they are generally between one and three years. The warranty reserve is recorded based on historical information regarding the nature, frequency, and average cost of warranty claims.

Income Taxes

Provisions for income taxes for the Company are based on taxes payable or refundable for the current year and deferred taxes on temporary differences between the amount of taxable income and pretax financial income and between the tax basis of assets and liabilities and their reported amounts in the consolidated financial statements. Deferred tax assets and liabilities are included in the consolidated financial statements at currently enacted income tax rates applicable to the period in which the deferred tax assets and liabilities are expected to be realized or settled as prescribed by GAAP. The Company's construction contracts are reported using the percentage-of-completion method for tax purposes and cost-to-cost input method for financial statement purposes.

Accelerated depreciation is used for tax reporting and straight-line depreciation is used for financial statement reporting. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized.

The Company files income tax returns in the U.S., the State of Alabama, and other state jurisdictions. The statute of limitations for returns filed within these jurisdictions is generally three years after the return is due or filed, whichever is later. At December 31, 2021, the Company's 2018 through 2020 income tax returns remain subject to examination by tax authorities.

The Company evaluates all significant tax positions as required by accounting principles generally accepted in the United States of America. As of December 31, 2021, the Company does not believe that it has taken any positions that would require the recording of any additional tax liability, nor does it believe that there are any unrealized tax benefits that would either increase or decrease within the next year.

Recognition of Contract Revenue and Costs

The Company recognizes income on uncompleted contracts over time (formerly known as the percentage-of-completion method), using estimates of the ratio of cost incurred to date to estimated total cost of the contract. This method is used because management considers total costs to be the most accurate indication of the status of the contract. Estimated losses, if any, are provided for currently. Changes in job performance, job conditions, and estimated profitability may result in revisions to costs and income and are recognized in the period in which revisions are determined. Contracts are considered complete upon final acceptance by the owner or general contractor.

Cornerstone Detention Products, Inc.

Notes to Financial Statements

December 31, 2021

(Dollars in thousands)

1. Summary of Significant Accounting Policies and Nature of Operations (continued)**Recognition of Contract Revenue and Costs (continued)**

The Company's recognition of profit related to construction contracts is based on estimates of costs to complete each project. These estimates can vary in the normal course of business as projects progress and uncertainties are resolved. The Company does not recognize revenue on contract change orders or claims until it has a signed agreement; however, the Company does recognize costs as incurred and revisions to estimated total costs are reflected as soon as the obligation to perform is determined. Approved change orders and claims, as well as changes in related estimates of costs to complete, are considered revisions in estimates. The Company uses the cumulative catch-up option applicable to construction contract accounting to account for revisions in estimates. Under this option, revisions in estimates are accounted for in their entirety in the period of change. At December 31, 2021, the Company had no changes in estimates that were reasonably certain to affect future periods.

Performance Obligations

Revenue from performance obligations can be satisfied at a point in time or satisfied over time. The Company considers substantially all performance obligations to be satisfied over time as the work progresses. The Company's contracts have a single performance obligation as the promise to transfer the individual goods or services is not separately identifiable from other promises in the contracts and, therefore, not distinct. Contract modifications are routine in the performance of the Company's contracts. Contracts are often modified to account for changes in the contract specifications or requirements. In most instances, contract modifications are for goods or services that are not distinct and, therefore, are accounted for as part of the existing contract.

Variable Consideration

The transaction price for contracts may include variable consideration, which includes increases or decreases to transaction price for approved and unapproved change orders, claims and incentives, and reductions to transaction price for liquidated damages. Change orders, claims and incentives are generally not distinct from the existing contract due to the significant integration service provided in the context of the contract and are accounted for as a modification of the existing contract and performance obligation. Change orders may include changes in specifications or designs, manner of performance, facilities, equipment, materials, sites, and period of completion of the work. The Company or its customers may initiate change orders. The Company estimates variable consideration for a performance obligation at the most likely amount to which the Company expects to be entitled utilizing estimation methods that best predict the amount of consideration to which the Company will be entitled. Variable consideration is estimated at the most likely amount that is expected to be earned. Estimated amounts are included in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is resolved. Estimates of variable consideration are estimated based upon historical experience and known trends.

The contract asset, "Costs and estimated earnings in excess of billings", represents revenues recognized in excess of amounts billed. The contract liability, "Billings in excess of costs and estimated earnings", represents billings in excess of revenues recognized.

The following table summarizes revenue by segment for the year ended December 31, 2021:

Project	\$	93,873
Maintenance		6,219
Wholesale		11,138
	\$	<u>111,230</u>

Cornerstone Detention Products, Inc.

Notes to Financial Statements

December 31, 2021

(Dollars in thousands)

1. Summary of Significant Accounting Policies and Nature of Operations (continued)**Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Specifically, the Company recognizes revenues from fixed price and modified fixed price construction contracts using the cost-to-cost input method. Because of the inherent uncertainties in estimating costs, it is reasonably possible that the estimates will change within the near term and such changes may be material.

Advertising Costs

Advertising costs include print media, apparel, and events, and are expensed as incurred. Advertising expense for the year ended December 31, 2021 totaled \$55. The expense is included in general and administrative expenses on the consolidated statement of operations.

Research and Development

Costs related to research, design, and development of products are expensed as incurred. Research and development expense for the year ended December 31, 2021 totaled \$181. The expense is included in general and administrative expenses on the consolidated statements of operations.

Subsequent Events

Management has evaluated subsequent events through the date of the independent auditors' report, which is the date the financial statements were available to be issued. There are no subsequent events requiring disclosure.

2. Accounts Receivable

The Company expects to collect substantially all receivables within one year except for a portion of the receivables recorded as retainage. Accounts receivable consists of the following at December 31, 2021:

Accounts receivable	\$ 17,389
Retainage receivable	<u>9,810</u>
	27,199
Less allowance for doubtful accounts	<u>(353)</u>
	<u>\$ 26,846</u>

Bad debt expense of \$(155) is included in general and administrative expenses on the consolidated statements of operations for the year ended December 31, 2021.

Cornerstone Detention Products, Inc.

Notes to Financial Statements

December 31, 2021

(Dollars in thousands)

3. Contracts in Progress

Activity on contracts in progress consist of the following at December 31, 2021:

Costs incurred on contracts in progress	\$	179,906
Gross profit earned to date		<u>51,579</u>
		231,485
Less billings to date		<u>(244,484)</u>
	\$	<u><u>(12,999)</u></u>

Included in the accompanying balance sheet under the following captions:

Cost and estimated earnings in excess of billings	\$	5,331
Billings in excess of costs and estimated earnings		<u>(18,330)</u>
	\$	<u><u>(12,999)</u></u>

4. Inventories

Inventories consist of the following at December 31, 2021:

Raw materials	\$	2,810
Work in process		<u>159</u>
		2,969
Less reserve for excess and obsolete inventory		<u>(678)</u>
	\$	<u><u>2,291</u></u>

5. Property and Equipment

Property and equipment consist of the following at December 31, 2021:

	Estimated Life	
Buildings and improvements	2 to 20	\$ 148
Machinery and equipment	2 to 10	591
Furniture and equipment	2 to 5	698
Automobiles	3 to 5	260
Software and hardware	1 to 5	<u>636</u>
		2,333
Less accumulated depreciation		<u>(1,933)</u>
		<u><u>\$ 400</u></u>

Depreciation expense totaled \$234 for the year ended December 31, 2021.

Cornerstone Detention Products, Inc.

Notes to Financial Statements

December 31, 2021

(Dollars in thousands)

6. Goodwill

The cost of goodwill represents the purchase of Norment Security Group, Inc. (NSG), which effective January 1, 2020 is a division of Cornerstone Detention Products, Inc., for \$14,670 during the year ended December 31, 2014. Goodwill is being amortized over 10 years in accordance with GAAP. The carrying value of goodwill at December 31, 2021 totaled \$4,401. Amortization of goodwill totaled \$1,467 for the year ended December 31, 2021.

7. Accrued Expenses

Accrued expenses consist of the following at December 31, 2021:

Accrued payroll costs	\$	2,581
Income and other taxes		234
Other accrued expenses		46
Warranty reserve		185
	\$	<u>3,046</u>

8. Commitments and Contingencies**Long-term Debt**

During 2019 a new agreement was entered into with a financial institution totaling \$18,750 that funded the payoff of the previous investment capital company loan, the line of credit, interest, and related costs. The new agreement increased the available balance on the line of credit to \$5,000 which during 2020 was increased to \$10,000. The agreement requires fixed monthly principal payments of \$78 until January 31, 2022 and \$117 per month thereafter until maturity in January 2024. Interest is based on the consolidated leverage ratios of the Company reported quarterly and is equal to the sum of the LIBOR rate plus a range of 2.25% to 3.75%.

Financial institution, maturing January 2024, secured by		
all assets of the Company	\$	16,016
Less current portion		(1,367)
Less unamortized debt issuance costs		(49)
	\$	<u>14,600</u>

Expected payments for the next three years are as follows:

2022	\$	1,367
2023		1,406
2024		13,243
	\$	<u>16,016</u>

Financing fees of \$119 related to securing the loan were capitalized and are being amortized over the life of the loan (5 years). Amortization of capitalized transaction fees totaled \$24 for the year ended December 31, 2021.

Cornerstone Detention Products, Inc.

Notes to Financial Statements

December 31, 2021

(Dollars in thousands)

8. Commitments and Contingencies (continued)**Operating leases**

The Company leases office space, equipment, and storage facilities under non-cancelable operating leases with various expiration dates through September 2029. Total rent expense for the year ended December 31, 2021 was \$1,952, of which \$1,224 was recorded in general and administrative expenses and \$728 was recorded in cost of revenues on the consolidated statement of operations. Future minimum lease payments are as follows at December 31:

2022	\$	1,049
2023		822
2024		749
2025		614
2026		475
Thereafter		1,216
	\$	<u>4,925</u>

Litigation

The Company is party to various claims and legal actions arising in the normal course of business. Although the ultimate outcome of these matters is not presently determinable, management believes that the resolution of all such pending matters, net of amounts accrued, will not have a material adverse effect on the Company's business, results of operations, financial condition or cash flows; however, there can be no assurance that the ultimate resolution of these matters will not have a material impact on the Company's results of operations in any period. At December 31, 2021 the Company has no accrued amounts related to possible legal settlements.

9. Related Party Transactions

The Company has a due from officer and a due from related party totaling \$5,133 and \$2,750, respectively, at December 31, 2021. There are no specific repayment terms.

10. Employee Benefit Plan

The Company has a 401(k)-retirement savings plan for all employees meeting certain eligibility requirements. Participants may make pre-tax contributions subject to Internal Revenue Service limitations. The Company matches 100% of the first 3% and 50% on the next 2% of employee contributions. The Company's expense for matching employee contributions to the plan was \$537 for the year ended December 31, 2021.

Cornerstone Detention Products, Inc.

Notes to Financial Statements

December 31, 2021

(Dollars in thousands)

11. Income Taxes

The components of the provision for income tax are as follows for the year ended December 31, 2021:

Current tax (expense) benefit:	
Federal	\$ (3,296)
State	(747)
	<u>(4,043)</u>
Deferred tax (expense) benefit:	
Federal	81
State	21
	<u>102</u>
Net provision for income tax	<u>\$ (3,941)</u>
Deferred tax assets:	
Allowance for bad debt	\$ 89
Accrued expenses	137
Excess book amortization	675
	<u>901</u>
Deferred tax liabilities:	
Excess tax depreciation	(94)
Long-term contracts	(1,498)
	<u>(1,592)</u>
Net deferred tax liability	<u>\$ (691)</u>

12. Bonding and Backlog

The Company is often required to provide payment and/or performance bonds in the normal execution of projects. The Company, along with the insurance broker, negotiated a surety bond program with various sureties that issue bonds on behalf of the Company not to exceed work remaining in backlog of \$430,000, of which \$32,226 is outstanding as of December 31, 2021.

Backlog represents the amount the Company expects to realize from work to be performed on uncompleted contracts at year-end and from contractual agreements on which work has not begun as of December 31, 2021. Revenue and gross profit backlog on construction contracts in progress totaled approximately \$94,207 and \$23,484, respectively, at December 31, 2021.

13. Statements of Cash Flows Supplemental Information

For the year ended December 31, 2021, cash paid for interest totaled \$406 and cash paid for income taxes totaled \$5,387.

14. New Accounting Pronouncements

On February 25, 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, Leases (Topic 842), which requires lessees to recognize a liability associated with obligations to make payments under the terms of the arrangement in addition to a right-of-use asset representing the lessee's right to use, or control the use of the given asset assumed under the lease. The standard will be effective for nonpublic companies for years beginning after December 15, 2021. Early adoption is permitted. The Company is currently evaluating this new standard and the impact it will have on its financial statements.

SUMMARY OF NET TRUST ASSETS

Total Plan Assets as of 12/31/2021

<u>Fund Name</u>	<u>Share Balance 12/31/2021</u>	<u>Historical Cost</u>	<u>Price</u>	<u>Total Market Value</u>
JPM SMCP SUST LDR R3	123.137	\$6,209.07	\$44.79	\$5,515.31
AS SPL SM CP VAL ADM	54.505	\$2,001.30	\$43.76	\$2,385.14
COLUMBIA DIV INC A	1,506.862	\$41,491.06	\$31.60	\$47,616.84
VRTS C MDCP VAL EQ I	22,233.071	\$323,097.83	\$13.41	\$298,145.48
J H TRITON T	930.300	\$30,301.06	\$33.44	\$31,109.23
TRP DIV GROWTH ADV	2,361.177	\$155,761.91	\$73.98	\$174,679.87
CRM MID CAP VAL INV	3,434.067	\$80,131.55	\$24.84	\$85,302.22
MFS INTL DIVRSN R3	1,744.368	\$40,541.18	\$24.57	\$42,859.12
MFS MID CAP GRTH R3	13,891.891	\$319,728.89	\$30.71	\$426,619.97
GS INFL-PRO SECS INV	78,506.643	\$919,264.56	\$11.64	\$913,817.32
FID REAL ESTATE INVS	1,066.936	\$47,227.64	\$54.02	\$57,635.88
FID BLUE CHIP GR	8,676.171	\$1,169,039.95	\$183.62	\$1,593,118.52
FID EMERGING MKTS	1,449.105	\$59,621.24	\$43.65	\$63,253.43
FID INTL CAP APPREC	1,364.986	\$33,560.37	\$28.40	\$38,765.60
FID GOVT MMKT	866,172.660	\$866,172.66	\$1.00	\$866,172.66
FID TOTAL BOND	99,039.402	\$1,100,575.44	\$11.06	\$1,095,375.79
FID US BOND IDX	68,527.470	\$810,216.82	\$11.98	\$820,959.09
FID 500 INDEX	10,845.924	\$1,166,483.31	\$165.32	\$1,793,048.16
FID GLB EX US IDX	18,203.427	\$241,843.34	\$15.29	\$278,330.40
FID MID CAP IDX	5,219.234	\$125,982.50	\$31.99	\$166,963.30
FID SM CAP IDX	11,993.016	\$304,321.00	\$27.56	\$330,527.52
FID FREEDOM 2005 K6	291.873	\$3,771.76	\$12.55	\$3,663.01
FID FREEDOM 2015 K6	45,460.315	\$580,620.68	\$12.98	\$590,074.89
FID FREEDOM 2020 K6	85,889.379	\$1,390,478.20	\$16.57	\$1,423,187.01
FID FREEDOM 2025 K6	182,813.819	\$2,722,417.50	\$15.32	\$2,800,707.71
FID FREEDOM 2030 K6	22,935.211	\$424,030.17	\$19.26	\$441,732.16
FID FREEDOM 2035 K6	99,808.966	\$1,511,948.70	\$16.88	\$1,684,775.35
FID FREEDOM 2040 K6	57,101.258	\$628,421.59	\$12.13	\$692,638.26
FID FREEDOM 2045 K6	28,561.001	\$347,469.64	\$13.89	\$396,712.30
FID FREEDOM 2050 K6	58,767.996	\$721,321.85	\$14.05	\$825,690.34
FID FREEDOM 2055 K6	13,593.192	\$208,649.99	\$16.23	\$220,617.51
FID FREEDOM 2060 K6	7,381.836	\$99,384.83	\$14.83	\$109,472.63
FID FREEDOM INC K6	0.000	\$0.00	\$11.83	\$0.00
FID FREEDOM 2065 K6	734.857	\$9,365.06	\$13.40	\$9,847.08

SUMMARY OF NET TRUST ASSETS

Total Plan Assets as of 12/31/2021

<u>Fund Name</u>	<u>Share Balance</u> <u>12/31/2021</u>	<u>Historical Cost</u>	<u>Price</u>	<u>Total Market Value</u>
OUTSTANDING LOAN BALANCE				\$243,979.65

			NET ASSETS 12/31/2021:	\$18,575,298.75
				=====

Assets are presented at fair value with the exception to fully benefit responsive investment contracts which are presented at contract value as in previous years. See Chapter 7 of the Fidelity Auditor's Guide for financial statement presentation and disclosure information.