

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 single-employer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ 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>NUSS PROFESSIONAL SERVICES GROUP 401(K) PROFIT SHARING PLAN AND TRUST</u>
1b	Three-digit plan number (PN) ▶ <u>001</u>
1c	Effective date of plan <u>04/01/1989</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>NUSS PROFESSIONAL SERVICES GROUP</u> <u>4140 JACKSON STREET</u> <u>DENVER, CO 80216</u>
2b	Employer Identification Number (EIN) <u>84-1483401</u>
2c	Plan Sponsor's telephone number <u>303-394-6070</u>
2d	Business code (see instructions) <u>488100</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.	09/28/2022	REBECCA KERSTING
	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.

Form 5500 (2021)
v. 210624

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	5 155
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) 112 6a(2) 116 6b 0 6c 40 6d 156 6e 0 6f 156 6g 156 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: 2E 2F 2G 2J 2K 2T 3H 3D 2R 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 NUSS PROFESSIONAL SERVICES GROUP 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NUSS PROFESSIONAL SERVICES GROUP	D Employer Identification Number (EIN) 84-1483401	

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	27809	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.	
CS FLT RT HI INC IS - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	
(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.	
DODGE & COX INTL STK - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	
(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.	
INVS INTL SMMID CO Y - INVESCO INV 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	

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.	
PIF DVRSD REAL AST I - PRINCIPAL S 620 COOLIDGE DR FOLSOM, CA 95630-3183	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 <u>NUSS PROFESSIONAL SERVICES GROUP 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NUSS PROFESSIONAL SERVICES GROUP</u>	D Employer Identification Number (EIN) <u>84-1483401</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 1

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN <u>04-3022712-024</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRP STABLE VALUE A

b Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN <u>52-1309931-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>250353</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 NUSS PROFESSIONAL SERVICES GROUP 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 NUSS PROFESSIONAL SERVICES GROUP	D Employer Identification Number (EIN) 84-1483401	

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)	47571	30352
(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)	358157	583894
(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)	132872	103018
(9) Value of interest in common/collective trusts	1c(9)	380094	250353
(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)	9161868	11206724
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	10080562	12174341

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	10080562	12174341
---	-----------	----------	----------

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)	277536	
(B) Participants	2a(1)(B)	613928	
(C) Others (including rollovers).....	2a(1)(C)	130061	
(2) Noncash contributions.....	2a(2)	0	1021525
(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)	9	
(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)	6184	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6193
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	4022	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	700009	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		704031
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	294965	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	147628	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		147337
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	49318	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		49318

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		-9589
(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)		651593
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		2570408
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	448820	
(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)		448820
f Corrective distributions (see instructions).....	2f		0
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)	0	
(4) Other.....	2i(4)	27809	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		27809
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		476629
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2093779
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: HAYNIE & COMPANY

(2) EIN: 87-0325228

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?		X	
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?		X	
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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.		X	
4n		X	

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

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

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

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

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 NUSS PROFESSIONAL SERVICES GROUP 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 NUSS PROFESSIONAL SERVICES GROUP	D Employer Identification Number (EIN) 84-1483401

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 _____

**Nuss Professional Services Group
401(k) Profit Sharing Plan And Trust**

**Financial Statements and Supplemental Schedule
with Independent Auditor's Report**

December 31, 2021 and 2020



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INDEPENDENT AUDITOR'S REPORT

The Plan Administrator
Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the financial statements of Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 9 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section—

- the amounts and disclosures in the accompanying 2021 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.
- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

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 2021 Financial Statements section of our report. We are required to be independent of Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust 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 ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

Our audit 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 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets Held at End of Year as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 17, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Haynie & Company

Littleton, Colorado
September 28, 2022

Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust
Statements of Net Assets Available for Benefits
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Investments, at fair value:		
Mutual funds	\$ 11,190,698	\$ 9,148,329
Common collective trusts	250,353	367,232
Self-directed brokerage accounts	<u>630,272</u>	<u>419,267</u>
	12,071,323	9,934,828
Notes receivable from participants	<u>103,018</u>	<u>132,872</u>
 Total assets	 12,174,341	 10,067,700
 Liabilities	 <u>-</u>	 <u>-</u>
Net Assets Available for Benefits	<u><u>\$ 12,174,341</u></u>	<u><u>\$ 10,067,700</u></u>

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

Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 851,521	\$ 1,058,054
Dividend income	704,031	198,886
Interest income	9	148
	<u>1,555,561</u>	<u>1,257,088</u>
Interest income on notes receivable from participants	6,184	6,979
Contributions:		
Employer	277,536	260,394
Participant	613,928	604,352
Rollover	130,061	-
	<u>1,021,525</u>	<u>864,746</u>
Total additions	2,583,270	2,128,813
Deductions:		
Benefits paid to participants	448,820	2,194,423
Administrative fees and expenses	27,809	12,059
	<u>476,629</u>	<u>2,206,482</u>
Total deductions	476,629	2,206,482
Net increase (decrease)	2,106,641	(77,669)
Net assets available for benefits:		
Beginning of year	<u>10,067,700</u>	<u>10,145,369</u>
Ending of year	<u><u>\$ 12,174,341</u></u>	<u><u>\$ 10,067,700</u></u>

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

**Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020**

1. Description of Plan

The following description of the Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

Participating employers in the Plan include: C.A.P. Air Freight, Inc; ExtraordinAir Aviation and Charter Inc; GS Logistics; ICOSA Magazine; Nuss Professional Services Group Inc; CAP Worldwide Inc; and Citadel Cartage, LLC.

General

The Plan is a participant-directed defined contribution plan, under which participants may direct their contributions, primarily into various investment options (generally mutual funds) offered by the Plan, or into self-directed brokerage accounts (SBDA’s), which offer significantly more investment options. An employee may participate at age 21 with one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA). The Plan is administered by a Trustee who is employed by the Company. Fidelity Management Trust Company (Fidelity) acts as Directed Trustee. The Trustee is responsible for oversight of the Plan. The Trustee and plan management determine the appropriateness of the Plan’s investment offerings, and, in consultation with an independent advisor, monitor investment performance.

Contributions

Participants may generally defer annual compensation to a specified limit (\$19,500 in 2021 and 2020) as defined in the Plan and by statute. Annual additions to the Plan are also limited to the lesser of annual compensation or a statutory limit (\$58,000 in 2021 and \$57,000 in 2020). Participants may also transfer in amounts from other qualified plans. Contributions are also subject to other statutory limitations, with certain “catch-up” adjustments also permitted for participants age 50 or older. Participant contributions are limited to 100% of eligible compensation as defined in the Plan document.

The Company can contribute discretionary nonelective employer contributions. No discretionary contributions were made in 2021 or in 2020. The Plan is a “safe-harbor” plan, with a 3% Company safe harbor nonelective employer contributions requirement. The safe-harbor contribution is non-forfeitable.

Participants may designate all or a portion of their elective deferrals as Roth elective deferrals.

Participant Accounts

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

**Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020**

1. Description of Plan (continued)

Vesting

Participants are immediately vested in their contributions and earnings thereon. Vesting in non-safe harbor Company contributions and earnings thereon is based on total years of vesting service. A year of service is based upon the elapsed time method. The vesting schedule is as follows:

<u>Total years of service</u>	<u>% Vested</u>
Less than 2	- 0 -
2	20%
3	40%
4	60%
5	80%
6	100%

Participants are fully vested upon death or total and permanent disability.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum generally equal to the lesser of \$50,000 (with certain reductions for loans already outstanding) or 50% of their pretax vested account balance (Roth deferrals and self-directed brokerage accounts are not available). The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with prevailing rates at the origination of the loan, generally determined as prime rate plus 1%. Interest rates on outstanding loans ranged from 4.25% to 6.50% at December 31, 2021. Principal and interest are paid ratably through bi-weekly payroll deductions, generally over terms not exceeding 5 years (unless used to acquire a residence).

Participant Allocations

Qualified nonelective employer contributions, if any, shall be allocated only to participants who were active participants during the plan year.

Payment of Benefits

Distributions under the Plan are generally made in lump sums. Hardship distributions are permitted, and in-service distributions may be made if the participant has reached age 59 ½. Distributions of less than \$1,000 do not require participant consent.

Forfeited Accounts

At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$6,550 and \$56, respectively. Forfeitures may be used to reduce employer contributions and to pay Plan expenses. In 2021 and 2020, \$0 and \$1,318 were used to reduce employer safe harbor contributions, respectively.

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Trustee and plan management determine the Plan's valuation policies based on input from the Trustee and the plan's investment advisor. See note 11 for a discussion of fair value measurements.

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

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS, if any, are recorded as a liability with a corresponding reduction to contributions.

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, are charged directly to the related participant, and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020.

Payment of Benefits

Benefits are recorded when paid.

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

2. Summary of Significant Accounting Policies (continued)

Expenses

In the past, the Company has paid for some direct Plan administrative and other expenses, but this is discretionary, and such expenses are excluded from these financial statements. Certain Fidelity fees for participant maintenance are charged to the Plan. Additionally, Company employees provide certain administrative duties at no charge to the Plan. Certain fees are also paid through revenue sharing from plan investments to the Trustee and to the plan's investment advisor, which are included in investment appreciation.

3. Investments

At December 31, 2020, the Plan had an investment in a Fidelity common/collective trust (Stable Value Fund), the Managed Income Portfolio (MIP), which invests in fixed income investments, including primarily security-backed investment contracts, fixed-income securities and bond funds, and enters into "wrap" agreements. Individual participants could transfer their investment into or out of this fund without charge or delay, and the fund was carried at published unit value (Form 5500 uses a fair value using a different valuation model). Redemptions occur daily. The fund, however, could hold Plan invested amounts for up to 12 months should the Plan elect to terminate investing in the fund.

In 2021, the Plan began to invest in a T. Rowe Price common trust (Stable Value Fund), which seeks to invest primarily in a diversified portfolio of guaranteed investment contracts, bank investment contracts, synthetic investment contracts, and/or separate account contracts. The Stable Value Fund, which is presented at daily published value, is not fully benefit-responsive.

There are no reserves against contract value for credit risk of the contract issuer.

4. Tax Status

The Plan has not obtained a determination letter. The basic plan document (volume submitter) has received a favorable opinion dated March 31, 2014, from the Internal Revenue Service as to the acceptability of its form. The Plan has since been amended but the Plan Trustee and plan management believe that the Plan is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable tax authorities. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

4. Tax Status (continued)

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Because plan management believes that the Plan had no taxable income, no income tax returns have been filed for 2021 or prior years.

5. Subsequent Events

Management has conducted a review of subsequent events for possible disclosure in or correction of these financial statements through September 28, 2022, the date the financial statements were available to be issued.

In 2022, there has been considerable volatility in the stock market, including a significant market decline due to various factors. This situation can materially affect participants' account and investment balances.

6. Plan Termination

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

7. Related Party and Party-in-Interest Transactions

Fidelity and its affiliates and the investment advisor may receive 12(b)(1) fees or similar revenue-sharing from mutual funds in which the Plan has invested. Additionally, certain Plan investments are managed by Fidelity Investments, an affiliate of Fidelity Management Trust Company, and therefore, these transactions qualify as party-in-interest transactions. The plan investments at December 31, 2021 and 2020 included the following sponsored by Fidelity and its affiliates:

	<u>2021</u>	<u>2020</u>
Fidelity Retirement Money-Market Fund	\$ 30,305	\$ 47,571
Fidelity MIP (Daily Published Value)	\$ -	\$ 367,232
Fidelity 500 Index	\$ 999,822	\$ 764,650
Fidelity International Index	\$ 64,743	\$ 39,138
Fidelity Mid-Cap Index	\$ 507,647	\$ 399,639
Fidelity Small-Cap Index	\$ 387,623	\$ 286,723
Fidelity US Bond Index	\$ 861	\$ -

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

8. Risks and Uncertainties

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

9. Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedule as of and for the years ended December 31, 2021 and 2020, was obtained from data that has been prepared and certified as complete and accurate by the Directed Trustee:

All investments and notes receivable from participants
Investment income (loss), and interest income on notes receivable
from participants

10. Form 5500 Reconciliation

Form 5500 Schedule H is prepared on a modified cash basis. A reconciliation of the statement of net assets available for plan benefits to Form 5500 as reported at December 31, 2021 and 2020 follows:

	<u>2021</u>	<u>2020</u>
Net assets, reported herein	\$12,174,341	\$10,067,700
Fair value difference –Stable Value Fund	-	12,862
Net assets per Form 5500	<u>\$12,174,341</u>	<u>\$10,080,562</u>
	=====	=====

The following is a reconciliation of the net increase (decrease) in net assets available for benefits per the financial statements for the years ended December 31, 2021 and 2020, to the Form 5500:

	<u>2021</u>	<u>2020</u>
Net increase (decrease), reported herein	\$2,106,641	\$(77,669)
Fair value difference –Stable Value Fund	(12,862)	9,588
Net increase (decrease) per Form 5500	<u>\$2,093,779</u>	<u>\$(68,081)</u>
	=====	=====

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

11. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC Section 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

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 net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Stable Value Fund (Common Trust – T. Rowe Price): Presented at daily published value.

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

11. Fair Value Measurements (continued)

Stable Value Fund (Common Collective Trust – Managed Income Portfolio): Valued at published unit price daily.

Self-Directed Brokerage Accounts: Comprised of a money market fund, mutual funds and common stock. The money market fund is valued at net asset value (NAV), and the mutual funds and common stock are valued at reported daily closing prices.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2021 and 2020:

	December 31, 2021			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$11,190,698	\$ -	\$ -	\$11,190,698
Common collective trust	-	250,353	-	250,353
Self-Directed Brokerage Accounts	599,967	30,305	-	630,272
Total investments at fair value	<u>\$11,790,665</u>	<u>\$ 280,658</u>	<u>\$ -</u>	<u>\$12,071,323</u>

	December 31, 2020			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$9,148,329	\$ -	\$ -	\$9,148,329
Stable Value	-	367,232	-	367,232
Self-Directed Brokerage Accounts	371,696	47,571	-	419,267
Total investments at fair value	<u>\$9,520,025</u>	<u>\$ 414,803</u>	<u>\$ -</u>	<u>\$9,934,828</u>

Supplemental Information

Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust
Plan #001, EIN 84-1483401
Schedule of Assets Held at End of Year (continued)
Form 5500, Schedule H, Line 4i
December 31, 2021

(a)	(b) (c) Identity and Description	(d) Cost (1)	(e) Current Value
	Mutual Funds:		
	PGIM Total Return Bond R6		124,830
	Principal Diversified Real Asset I		50,949
*	Fidelity US Bond Index		861
*	Fidelity 500 Index		999,822
*	Fidelity International Index		64,743
	Vanguard Inflation-Protected Securities		140,566
	Vanguard Inter-term Investment		131,170
*	Fidelity Mid Cap Index		507,647
*	Fidelity Small Cap Index		387,623
	Pimco Income Institutional		187,520
	PIF Real Estate Sec R6		104,840
	Fidelity Freedom Blend Inc		3,047
	Fidelity Freedom Blend 2010		794
	Fidelity Freedom Blend 2020		256,675
	Fidelity Freedom Blend 2025		491,640
	Fidelity Freedom Blend 2030		994,538
	Fidelity Freedom Blend 2035		734,316
	Fidelity Freedom Blend 2040		1,941,885
	Fidelity Freedom Blend 2045		1,489,361
	Fidelity Freedom Blend 2050		1,093,650
	Fidelity Freedom Blend 2055		227,460
	Fidelity Freedom Blend 2060		273,800
	Fidelity Freedom Blend 2065		2,350
	T. Rowe Price Blue Chip Growth I		30,260
	Invesco Balanced-Risk Allocation Fund Class R6		2,978
	BlackRock High Yield Bond K		4,550
	Carillon Eagle Mid Cap Growth Fund Class R6		3,606
	Undiscovered Managers Behavioral value Fund R6		22,834
	Janus Henderson Triton Fund Class N		24,196
	JPMorgan Equity Income Fund Class R6		4,051
	Victory Sycamore Established Value Fund Class R6		3,684
	PGIM Global Total Return Fund		77,711
	MFS International Diversification Fund Class A		251,055
	Invesco Developing Markets Fund Class R6		222,434
	Invesco International Small-Mid Company Fund		333,252
			\$ 11,190,698

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

Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust
Plan #001, EIN 84-1483401
Schedule of Assets Held at End of Year
Form 5500, Schedule H, Line 4i
December 31, 2021

T. Rowe Price Stable Value Common Trust Fund A		\$ 250,353
* Self-directed Brokerage Accounts (Fidelity Retirement Money Market)		\$ 30,305
Self-directed Brokerage Accounts (Common stocks)		\$ 583,941
Self-directed Brokerage Accounts (Mutual Funds)		\$ 16,026
* Notes Receivable from Participants, 4.25% - 6.50%	- 0 -	\$ 103,018

*Parties-in-Interest

(1) Cost information is not presented because all investments are participant-directed.

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

**Nuss Professional Services Group
401(k) Profit Sharing Plan And Trust**

**Financial Statements and Supplemental Schedule
with Independent Auditor's Report**

December 31, 2021 and 2020



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INDEPENDENT AUDITOR'S REPORT

The Plan Administrator
Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the financial statements of Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 9 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section—

- the amounts and disclosures in the accompanying 2021 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.
- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

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 2021 Financial Statements section of our report. We are required to be independent of Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust 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 ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

Our audit 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 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets Held at End of Year as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 17, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Haynie & Company

Littleton, Colorado
September 28, 2022

Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust
Statements of Net Assets Available for Benefits
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Investments, at fair value:		
Mutual funds	\$ 11,190,698	\$ 9,148,329
Common collective trusts	250,353	367,232
Self-directed brokerage accounts	<u>630,272</u>	<u>419,267</u>
	12,071,323	9,934,828
Notes receivable from participants	<u>103,018</u>	<u>132,872</u>
 Total assets	 12,174,341	 10,067,700
 Liabilities	 <u>-</u>	 <u>-</u>
Net Assets Available for Benefits	<u><u>\$ 12,174,341</u></u>	<u><u>\$ 10,067,700</u></u>

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

Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 851,521	\$ 1,058,054
Dividend income	704,031	198,886
Interest income	9	148
	<u>1,555,561</u>	<u>1,257,088</u>
Interest income on notes receivable from participants	6,184	6,979
Contributions:		
Employer	277,536	260,394
Participant	613,928	604,352
Rollover	130,061	-
	<u>1,021,525</u>	<u>864,746</u>
Total additions	2,583,270	2,128,813
Deductions:		
Benefits paid to participants	448,820	2,194,423
Administrative fees and expenses	27,809	12,059
	<u>476,629</u>	<u>2,206,482</u>
Total deductions	476,629	2,206,482
Net increase (decrease)	2,106,641	(77,669)
Net assets available for benefits:		
Beginning of year	<u>10,067,700</u>	<u>10,145,369</u>
Ending of year	<u><u>\$ 12,174,341</u></u>	<u><u>\$ 10,067,700</u></u>

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

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

1. Description of Plan

The following description of the Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

Participating employers in the Plan include: C.A.P. Air Freight, Inc; ExtraordinAir Aviation and Charter Inc; GS Logistics; ICOSA Magazine; Nuss Professional Services Group Inc; CAP Worldwide Inc; and Citadel Cartage, LLC.

General

The Plan is a participant-directed defined contribution plan, under which participants may direct their contributions, primarily into various investment options (generally mutual funds) offered by the Plan, or into self-directed brokerage accounts (SBDA’s), which offer significantly more investment options. An employee may participate at age 21 with one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA). The Plan is administered by a Trustee who is employed by the Company. Fidelity Management Trust Company (Fidelity) acts as Directed Trustee. The Trustee is responsible for oversight of the Plan. The Trustee and plan management determine the appropriateness of the Plan’s investment offerings, and, in consultation with an independent advisor, monitor investment performance.

Contributions

Participants may generally defer annual compensation to a specified limit (\$19,500 in 2021 and 2020) as defined in the Plan and by statute. Annual additions to the Plan are also limited to the lesser of annual compensation or a statutory limit (\$58,000 in 2021 and \$57,000 in 2020). Participants may also transfer in amounts from other qualified plans. Contributions are also subject to other statutory limitations, with certain “catch-up” adjustments also permitted for participants age 50 or older. Participant contributions are limited to 100% of eligible compensation as defined in the Plan document.

The Company can contribute discretionary nonelective employer contributions. No discretionary contributions were made in 2021 or in 2020. The Plan is a “safe-harbor” plan, with a 3% Company safe harbor nonelective employer contributions requirement. The safe-harbor contribution is non-forfeitable.

Participants may designate all or a portion of their elective deferrals as Roth elective deferrals.

Participant Accounts

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

**Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020**

1. Description of Plan (continued)

Vesting

Participants are immediately vested in their contributions and earnings thereon. Vesting in non-safe harbor Company contributions and earnings thereon is based on total years of vesting service. A year of service is based upon the elapsed time method. The vesting schedule is as follows:

<u>Total years of service</u>	<u>% Vested</u>
Less than 2	- 0 -
2	20%
3	40%
4	60%
5	80%
6	100%

Participants are fully vested upon death or total and permanent disability.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum generally equal to the lesser of \$50,000 (with certain reductions for loans already outstanding) or 50% of their pretax vested account balance (Roth deferrals and self-directed brokerage accounts are not available). The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with prevailing rates at the origination of the loan, generally determined as prime rate plus 1%. Interest rates on outstanding loans ranged from 4.25% to 6.50% at December 31, 2021. Principal and interest are paid ratably through bi-weekly payroll deductions, generally over terms not exceeding 5 years (unless used to acquire a residence).

Participant Allocations

Qualified nonelective employer contributions, if any, shall be allocated only to participants who were active participants during the plan year.

Payment of Benefits

Distributions under the Plan are generally made in lump sums. Hardship distributions are permitted, and in-service distributions may be made if the participant has reached age 59 ½. Distributions of less than \$1,000 do not require participant consent.

Forfeited Accounts

At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$6,550 and \$56, respectively. Forfeitures may be used to reduce employer contributions and to pay Plan expenses. In 2021 and 2020, \$0 and \$1,318 were used to reduce employer safe harbor contributions, respectively.

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Trustee and plan management determine the Plan's valuation policies based on input from the Trustee and the plan's investment advisor. See note 11 for a discussion of fair value measurements.

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

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS, if any, are recorded as a liability with a corresponding reduction to contributions.

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, are charged directly to the related participant, and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020.

Payment of Benefits

Benefits are recorded when paid.

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

2. Summary of Significant Accounting Policies (continued)

Expenses

In the past, the Company has paid for some direct Plan administrative and other expenses, but this is discretionary, and such expenses are excluded from these financial statements. Certain Fidelity fees for participant maintenance are charged to the Plan. Additionally, Company employees provide certain administrative duties at no charge to the Plan. Certain fees are also paid through revenue sharing from plan investments to the Trustee and to the plan's investment advisor, which are included in investment appreciation.

3. Investments

At December 31, 2020, the Plan had an investment in a Fidelity common/collective trust (Stable Value Fund), the Managed Income Portfolio (MIP), which invests in fixed income investments, including primarily security-backed investment contracts, fixed-income securities and bond funds, and enters into "wrap" agreements. Individual participants could transfer their investment into or out of this fund without charge or delay, and the fund was carried at published unit value (Form 5500 uses a fair value using a different valuation model). Redemptions occur daily. The fund, however, could hold Plan invested amounts for up to 12 months should the Plan elect to terminate investing in the fund.

In 2021, the Plan began to invest in a T. Rowe Price common trust (Stable Value Fund), which seeks to invest primarily in a diversified portfolio of guaranteed investment contracts, bank investment contracts, synthetic investment contracts, and/or separate account contracts. The Stable Value Fund, which is presented at daily published value, is not fully benefit-responsive.

There are no reserves against contract value for credit risk of the contract issuer.

4. Tax Status

The Plan has not obtained a determination letter. The basic plan document (volume submitter) has received a favorable opinion dated March 31, 2014, from the Internal Revenue Service as to the acceptability of its form. The Plan has since been amended but the Plan Trustee and plan management believe that the Plan is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable tax authorities. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

4. Tax Status (continued)

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Because plan management believes that the Plan had no taxable income, no income tax returns have been filed for 2021 or prior years.

5. Subsequent Events

Management has conducted a review of subsequent events for possible disclosure in or correction of these financial statements through September 28, 2022, the date the financial statements were available to be issued.

In 2022, there has been considerable volatility in the stock market, including a significant market decline due to various factors. This situation can materially affect participants' account and investment balances.

6. Plan Termination

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

7. Related Party and Party-in-Interest Transactions

Fidelity and its affiliates and the investment advisor may receive 12(b)(1) fees or similar revenue-sharing from mutual funds in which the Plan has invested. Additionally, certain Plan investments are managed by Fidelity Investments, an affiliate of Fidelity Management Trust Company, and therefore, these transactions qualify as party-in-interest transactions. The plan investments at December 31, 2021 and 2020 included the following sponsored by Fidelity and its affiliates:

	<u>2021</u>	<u>2020</u>
Fidelity Retirement Money-Market Fund	\$ 30,305	\$ 47,571
Fidelity MIP (Daily Published Value)	\$ -	\$ 367,232
Fidelity 500 Index	\$ 999,822	\$ 764,650
Fidelity International Index	\$ 64,743	\$ 39,138
Fidelity Mid-Cap Index	\$ 507,647	\$ 399,639
Fidelity Small-Cap Index	\$ 387,623	\$ 286,723
Fidelity US Bond Index	\$ 861	\$ -

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

8. Risks and Uncertainties

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

9. Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedule as of and for the years ended December 31, 2021 and 2020, was obtained from data that has been prepared and certified as complete and accurate by the Directed Trustee:

All investments and notes receivable from participants
Investment income (loss), and interest income on notes receivable
from participants

10. Form 5500 Reconciliation

Form 5500 Schedule H is prepared on a modified cash basis. A reconciliation of the statement of net assets available for plan benefits to Form 5500 as reported at December 31, 2021 and 2020 follows:

	<u>2021</u>	<u>2020</u>
Net assets, reported herein	\$12,174,341	\$10,067,700
Fair value difference –Stable Value Fund	-	12,862
Net assets per Form 5500	<u>\$12,174,341</u>	<u>\$10,080,562</u>
	=====	=====

The following is a reconciliation of the net increase (decrease) in net assets available for benefits per the financial statements for the years ended December 31, 2021 and 2020, to the Form 5500:

	<u>2021</u>	<u>2020</u>
Net increase (decrease), reported herein	\$2,106,641	\$(77,669)
Fair value difference –Stable Value Fund	(12,862)	9,588
Net increase (decrease) per Form 5500	<u>\$2,093,779</u>	<u>\$(68,081)</u>
	=====	=====

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

11. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC Section 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

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 net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Stable Value Fund (Common Trust – T. Rowe Price): Presented at daily published value.

Nuss Professional Services Group
401(k) Profit Sharing Plan and Trust
Notes to Financial Statements
December 31, 2021 and 2020

11. Fair Value Measurements (continued)

Stable Value Fund (Common Collective Trust – Managed Income Portfolio): Valued at published unit price daily.

Self-Directed Brokerage Accounts: Comprised of a money market fund, mutual funds and common stock. The money market fund is valued at net asset value (NAV), and the mutual funds and common stock are valued at reported daily closing prices.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2021 and 2020:

	December 31, 2021			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$11,190,698	\$ -	\$ -	\$11,190,698
Common collective trust	-	250,353	-	250,353
Self-Directed Brokerage Accounts	599,967	30,305	-	630,272
Total investments at fair value	<u>\$11,790,665</u>	<u>\$ 280,658</u>	<u>\$ -</u>	<u>\$12,071,323</u>

	December 31, 2020			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$9,148,329	\$ -	\$ -	\$9,148,329
Stable Value	-	367,232	-	367,232
Self-Directed Brokerage Accounts	371,696	47,571	-	419,267
Total investments at fair value	<u>\$9,520,025</u>	<u>\$ 414,803</u>	<u>\$ -</u>	<u>\$9,934,828</u>

Supplemental Information

Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust
Plan #001, EIN 84-1483401
Schedule of Assets Held at End of Year (continued)
Form 5500, Schedule H, Line 4i
December 31, 2021

(a)	(b) (c) Identity and Description	(d) Cost (1)	(e) Current Value
	Mutual Funds:		
	PGIM Total Return Bond R6		124,830
	Principal Diversified Real Asset I		50,949
*	Fidelity US Bond Index		861
*	Fidelity 500 Index		999,822
*	Fidelity International Index		64,743
	Vanguard Inflation-Protected Securities		140,566
	Vanguard Inter-term Investment		131,170
*	Fidelity Mid Cap Index		507,647
*	Fidelity Small Cap Index		387,623
	Pimco Income Institutional		187,520
	PIF Real Estate Sec R6		104,840
	Fidelity Freedom Blend Inc		3,047
	Fidelity Freedom Blend 2010		794
	Fidelity Freedom Blend 2020		256,675
	Fidelity Freedom Blend 2025		491,640
	Fidelity Freedom Blend 2030		994,538
	Fidelity Freedom Blend 2035		734,316
	Fidelity Freedom Blend 2040		1,941,885
	Fidelity Freedom Blend 2045		1,489,361
	Fidelity Freedom Blend 2050		1,093,650
	Fidelity Freedom Blend 2055		227,460
	Fidelity Freedom Blend 2060		273,800
	Fidelity Freedom Blend 2065		2,350
	T. Rowe Price Blue Chip Growth I		30,260
	Invesco Balanced-Risk Allocation Fund Class R6		2,978
	BlackRock High Yield Bond K		4,550
	Carillon Eagle Mid Cap Growth Fund Class R6		3,606
	Undiscovered Managers Behavioral value Fund R6		22,834
	Janus Henderson Triton Fund Class N		24,196
	JPMorgan Equity Income Fund Class R6		4,051
	Victory Sycamore Established Value Fund Class R6		3,684
	PGIM Global Total Return Fund		77,711
	MFS International Diversification Fund Class A		251,055
	Invesco Developing Markets Fund Class R6		222,434
	Invesco International Small-Mid Company Fund		333,252
			\$ 11,190,698

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

Nuss Professional Services Group 401(k) Profit Sharing Plan and Trust
Plan #001, EIN 84-1483401
Schedule of Assets Held at End of Year
Form 5500, Schedule H, Line 4i
December 31, 2021

T. Rowe Price Stable Value Common Trust Fund A		\$ 250,353
* Self-directed Brokerage Accounts (Fidelity Retirement Money Market)		\$ 30,305
Self-directed Brokerage Accounts (Common stocks)		\$ 583,941
Self-directed Brokerage Accounts (Mutual Funds)		\$ 16,026
* Notes Receivable from Participants, 4.25% - 6.50%	- 0 -	\$ 103,018

*Parties-in-Interest

(1) Cost information is not presented because all investments are participant-directed.

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