

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
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>OVERSIGHT SYSTEMS, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2005</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2005</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2005</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>OVERSIGHT SYSTEMS, INC.</u> <u>360 INTERSTATE NORTH PARKWAY SE, SU</u> <u>ATLANTA, GA 30339</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>38-3689825</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>404-218-4895</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>511210</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>38-3689825</u>	2c Plan Sponsor's telephone number <u>404-218-4895</u>	2d Business code (see instructions) <u>511210</u>	
2b Employer Identification Number (EIN) <u>38-3689825</u>					
2c Plan Sponsor's telephone number <u>404-218-4895</u>					
2d Business code (see instructions) <u>511210</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.	10/04/2022	BRADLEY GATES
	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	194
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	159
a(2) Total number of active participants at the end of the plan year		6a(2)	155
b Retired or separated participants receiving benefits.....		6b	5
c Other retired or separated participants entitled to future benefits		6c	37
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	197
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	197
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	191
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	14
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3B 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan OVERSIGHT SYSTEMS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 OVERSIGHT SYSTEMS, INC.	D Employer Identification Number (EIN) 38-3689825

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

1 Coverage Information:

(a) Name of insurance carrier GREAT WEST LIFE AND ANNUITY INSURANCE COMPANY
--

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	371182-01	13	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	170671
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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

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

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

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

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

b	Balance at the end of the previous year	7b	245055
----------	---	-----------	--------

c	Additions: (1) Contributions deposited during the year	7c(1)	37764	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	3584	
	(4) Transferred from separate account.....	7c(4)	350862	
	(5) Other (specify below).....	7c(5)	12075	

▶ **LOAN PAYMENTS**

(6) Total additions	7c(6)	404285
---------------------------	--------------	--------

d	Total of balance and additions (add lines 7b and 7c(6))	7d	649340
----------	--	-----------	--------

e Deductions:

	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2604	
	(2) Administration charge made by carrier.....	7e(2)	1014	
	(3) Transferred to separate account.....	7e(3)	475051	
	(4) Other (specify below).....	7e(4)		

▶

(5) Total deductions	7e(5)	478669
----------------------------	--------------	--------

f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	170671
----------	---	-----------	--------

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan OVERSIGHT SYSTEMS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 OVERSIGHT SYSTEMS, INC.	D Employer Identification Number (EIN) 38-3689825	

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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

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

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

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

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

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)

GREAT-WEST LIFE & ANNUITY INSURANCE

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	26020	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ADVISED ASSETS GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	5582	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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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
--	--	--

For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>OVERSIGHT SYSTEMS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OVERSIGHT SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>38-3689825</u>	

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

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	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)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	34631	118229
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	9602509	11798593
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	245055	170671
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	9882195	12087493

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
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	9882195	12087493
---	-----------	---------	----------

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)	541507	
(B) Participants	2a(1)(B)	1509107	
(C) Others (including rollovers).....	2a(1)(C)	506436	
(2) Noncash contributions.....	2a(2)	0	2557050
(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)	0	
(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)	2777	
(F) Other	2b(1)(F)	3584	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6361
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	1119149
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1119149	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1119149
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		233497
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		3916057
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1679157	
(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)		1679157
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)	26020	
(3) Investment advisory and management fees.....	2i(3)	5582	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		31602
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1710759
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2205298
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: BENNETT THRASHER

(2) EIN: 58-1673613

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

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

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

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

A Name of plan OVERSIGHT SYSTEMS, INC. 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 OVERSIGHT SYSTEMS, INC.	D Employer Identification Number (EIN) 38-3689825

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-1455663		
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 _____

Terms and Conditions

Your access to and use of the information in this e-mail is subject to the following terms and conditions and all applicable laws. By accessing, browsing or copying the information contained herein, you accept, without limitation or qualification, the terms and conditions.

1. The information contained in this e-mail is confidential and intended only for the use of the management Oversight Systems, Inc. 401(k) Plan (the Plan) and should not be altered. This email was created October 4, 2022 and Bennett Thrasher LLP will maintain a duplicate copy pursuant to our data retention policies. Additional copies may be requested by reference to its unique identification number 09534.
2. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your (or any other) Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.
3. If you intend to publish the information in this e-mail on the Internet, the information should be published in its entirety and we recommend that "distinct boundaries" should be established around the information so that users are warned whenever they enter or leave pages containing information copied from this e-mail using the following language:

Entry Warning:

"You are now accessing the Plan's 2021 and 2020 audited financial statements and auditor's report. An audit does not provide assurance on the maintenance and integrity of this website or whether changes may have occurred to the audited financial statements or auditor's report since first published. These matters are the responsibility of management, but no control procedures can provide absolute assurance in this area."

Leave Warning:

"You are now leaving the Plan's 2021 and 2020 financial statements and auditor's report."

4. You are not permitted to copy or distribute this information if you are not the intended recipient named above or the agent of the intended recipient authorized to receive this information. If you received this communication in error, please notify us immediately by telephone collect and delete this e-mail.

Bennett Thrasher LLP
Riverwood 200
3300 Riverwood Parkway
Suite 700
Atlanta, Georgia 30339

General: 770-396-2200
Fax: 770-390-0394

Oversight Systems, Inc. 401(k) Plan

Financial Statements

December 31, 2021 and 2020



Oversight Systems, Inc. 401(k) Plan

Index

	Page
Independent Auditor's Report.....	1 - 5
Statements of Net Assets Available for Benefits as of December 31, 2021 and 2020	6
Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2021.....	7
Notes to Financial Statements	8 - 14
Supplemental Information: *	
• Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions - December 31, 2021	16
• Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) - December 31, 2021	17
* Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.	



Independent Auditor's Report

To the Participants and Administrator of
Oversight Systems 401(k):

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

We have performed an audit of financial statements of Oversight Systems 401(k) (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (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 then ended, and related notes to the 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 (DOL) 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 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 3 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 2021 financial statements, referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the 2021 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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 the Plan's ability to continue as a going concern over the twelve months from the report date.

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 of 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our 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.

2021 Supplemental Schedules Required by ERISA

The supplemental schedules of the Plan, as listed in the accompanying index, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, 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 GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules 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 the Plan. As permitted by 29 CFR 2520.103-8 of the DOL'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 October 4, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Bennett Thrasher LLP

October 3, 2022

Oversight Systems, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits December 31, 2021 and 2020

	2021	2020
Assets:		
Investments, at fair value	\$ 11,798,593	\$ 9,602,510
Investments, at contract value	<u>170,672</u>	<u>245,056</u>
Total investments	11,969,265	9,847,566
Receivables:		
Notes receivable from participants	<u>118,229</u>	<u>34,630</u>
Total assets	<u>12,087,494</u>	<u>9,882,196</u>
Net assets available for benefits	<u>\$ 12,087,494</u>	<u>\$ 9,882,196</u>

See accompanying notes to financial statements and independent auditor's report

Oversight Systems, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2021

Additions to net assets attributed to:

Participant contributions	\$ 1,508,295
Plan sponsor contributions	525,061
Rollover contributions	<u>506,436</u>
	2,539,792

Investment income:

Net appreciation in fair value of investments	233,499
Interest and dividends	1,122,487
Interest on notes receivable from participants	<u>2,777</u>

Total additions	<u>3,898,555</u>
-----------------	------------------

Deductions from net assets attributed to:

Benefits paid to participants	1,663,454
Administrative expenses	<u>29,803</u>

Total deductions	<u>1,693,257</u>
------------------	------------------

Net increase	2,205,298
--------------	-----------

Net assets available for benefits, beginning of year	<u>9,882,196</u>
--	------------------

Net assets available for benefits, end of year	<u><u>\$ 12,087,494</u></u>
--	-----------------------------

See accompanying notes to financial statements and independent auditor's report

Oversight Systems, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2021 and 2020

Note 1: Description of the Plan

The following description of the Oversight Systems, Inc. Plan 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution 401(k) and profit sharing plan effective January 1, 2005, and restated January 1, 2018, covering substantially all employees of Oversight Systems, Inc (the Plan Sponsor or the Company), excluding union, non-resident aliens, and part-time, temporary, and seasonal employees. In order to participate in the Plan, employees must complete 1,000 hours of service with the Company and be at least twenty-one years of age. Employees are permitted to enter the Plan immediately upon meeting the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan has implemented certain requirements of the Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act), which amends required minimum distributions provisions, provide for qualified birth or adoption distributions and amends hardship distribution provisions.

Administration

The Company serves as the Plan Administrator. The Plan Administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan and making determinations regarding questions which may affect eligibility for benefits. The Plan Administrator has engaged Great-West Life & Annuity Insurance Company (GWL&A) as a third-party administrator to assist in the administration of the Plan (Note 7). Great-West Trust Company, LLC is the Trustee of the Plan.

GWL&A serves as Custodian of the Plan. The Custodian receives all contributions made under the Plan, holds Plan assets, pays benefits as directed by the Plan Administrator and assists in the administration of the Plan. The Custodian serves as the intermediary for all asset purchases and redemptions. Additionally, the Custodian manages certain investment options of the Plan (Notes 4 and 7).

Contributions

Participants may make pre-tax and/or Roth contributions through payroll deductions in any amount up to 100% of the participant's compensation, as defined in the Plan Document, subject to statutory limitations under the Internal Revenue Code (IRC). The statutory limit for 2021 was \$19,500. Participants who have attained at least age fifty are eligible to defer additional amounts (catch-up contributions). The maximum catch-up contribution in 2021 was \$6,500. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions).

The Plan Sponsor may also make discretionary matching contributions, as determined by the Plan Sponsor. During 2021, the Plan Sponsor elected to make discretionary matching contributions of 50% up to 6% of each participants compensation, including catch-up deferrals. Discretionary matching contributions totaled \$525,061 for the year ended December 31, 2021.

The Plan Sponsor may also make discretionary profit-sharing contributions, as determined by the Plan Sponsor, to those participants who are employed on the last day of the Plan year or have died, retired, or became disabled during the Plan year in addition to any terminated employees with at least 500 hours of service. During 2021, the Plan Sponsor elected not to make any discretionary profit-sharing contributions.

The Plan was amended to automatically enroll newly eligible employees with a 6% contribution deferral.

The Plan also permits rollover contributions from other qualified plans and individual retirement accounts. Rollover contributions are placed in the participant's account and are subject to the rules for investment established by the Plan Administrator.

Expenses

Administrative expenses of the Plan are liabilities of the Plan but may be paid by the Company. These expenses include, but are not limited to, legal, accounting and recordkeeping fees, and investment expenses. For administrative expenses not paid by the Company, a proportionate share of fees and expenses paid by the Plan is charged to each participant's account.

Participants' Accounts

Each participant's account is credited with the participant's voluntary and rollover contributions, an allocation of the Plan Sponsor's discretionary matching contributions, an allocation of any discretionary profit-sharing contributions and actual Plan earnings thereon. The participant's account is also charged with withdrawals, applicable allocations of investment gains/losses and administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested balance.

Vesting

Participants are immediately vested in their voluntary and rollover contributions and actual Plan earnings thereon. Vesting in the Plan Sponsor's discretionary matching and discretionary profit-sharing contributions plus earnings thereon, is based on years of continuous service. The vesting percentages are as follows:

Years of Service	Percentage
Less than 1	0%
1	50%
2	100%

Participants also become 100% vested upon termination of the Plan, upon reaching normal retirement age of sixty-five, or upon total and permanent disability or death while an employee of the Plan Sponsor.

Investment Options

Participants are required to make participant-directed allocations of their accounts in increments totaling 100% among various investment options selected by the Plan Administrator, including options for which the Custodian or its affiliate serves as investment advisors (Notes 5 and 7). Participants may change their investment options daily.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Participants are limited to one outstanding note at a time, secured by the participant's vested account balance. The loan repayment period must not exceed five years. The interest rate on notes receivable from participants is determined by the Plan Administrator based on prevailing rates at the time of the note. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Benefits are payable according to the vested interest in the account that the participant is entitled to upon normal retirement, termination of employment, disability or death. Benefits are distributed to the participant as a lump sum payment, as defined in the Plan Document.

In-service withdrawals of all or a portion of a participant's vested account balance, other than participant rollover, employer matching, and profit-sharing accounts, may be made by a participant after reaching age 59 ½.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, death or disability, may receive the value of their vested account through a lump sum distribution or rollover. In general, if the participant's account balance, as defined in the Plan Document, is greater than \$5,000, the account may not be distributed without the participant's consent. If no alternative election has been made and the benefit is between \$1,000 (the involuntary cash-out amount) and \$5,000, the Plan may automatically transfer the funds into an individual retirement account (IRA) established on the participant's behalf. However, regardless of participant election as to payment, the Plan may, upon termination of service of a participant for any reason, pay the benefits owed in a lump sum distribution if the account balance is less than the involuntary cash-out amount.

In general, a participant may withdraw up to 100% of their vested account balance in the event of a participant's financial hardship, as defined in the Plan Document. Hardship distributions may not exceed the amount of the participant's financial hardship and may not be repaid by the participant.

Distributions from the Plan will normally be subject to income taxes and, in certain circumstances, may also be subject to Internal Revenue Service (IRS) penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Forfeitures

Non-vested account balances of terminated employees are forfeited upon the earlier of complete distribution of the vested portion of their account or after five breaks in service, subject to reinstatement before the end of five breaks in service, as defined in the Plan Document. Forfeitures of terminated employees' non-vested accounts may be used to pay Plan expenses and reduce Plan Sponsor contributions, as defined in the Plan Document. At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$10,752 and \$11,959, respectively. The Plan Administrator used approximately \$29,514 of the forfeiture balance to reduce Plan Sponsor contributions during 2021.

Note 2: Summary of Accounting Policies

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates in Financial Statements

The preparation of financial statements in conformity with U.S. GAAP requires the Plan Administrator to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Investment Valuation

The Plan's investments are reported at fair value (except for the Key Guaranteed Portfolio Fund that is a guaranteed annuity contract, which is reported at contract value, see Note 5). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities, including gains and losses, are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation in the fair value of investments represents the change in fair value during the year, including realized and unrealized gains and losses.

Risks and Uncertainties

Investment securities, in general, are exposed to various risks, such as interest rate risk, market risk and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to the changes in value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participant account balances and the amounts reported in the accompanying statements of net assets available for benefits and the statement of changes in net assets available for benefits.

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 when earned. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments are recorded when paid by the Plan.

Administrative Expenses

Certain expenses of the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. These expenses include, but are not limited to, legal, accounting and recordkeeping fees. However, individual transaction fees for participant directed transactions including, but not limited to, distributions and notes receivable from participants are charged to the participants and included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

Note 3: Information Certified by the Custodian (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the amounts for investment assets and transactions in those assets included in the accompanying financial statements and supplemental information as outlined below as of December 31, 2021 and 2020, and for the year ended December 31, 2021, have been compiled from statements certified as complete and accurate by the Custodian in accordance with DOL regulations. As permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the Custodian, except for comparing such information to information included in the Plan's financial statements and supplemental information:

	2021	2020
Statements of net assets available for benefits:		
Investments, at fair value	\$ 11,798,593	\$ 9,602,510
Investments, at contract value	229,701	245,056
Statement of changes in net assets available for benefits:		
Net appreciation of investments	\$ 233,499	
Interest and dividends	1,122,487	

Note 4: Fair Value Measurements

The accounting standard for fair value measurements 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).

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 instruments in active markets;
- Quoted prices for identical or similar assets or liabilities in non-active 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's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

GWL&A offers the Plan certain services, such as enrollment, recordkeeping and allocations of participant-directed investment options, through mutual funds and a group annuity contract. This guaranteed annuity contract consists of a guaranteed account that invests only in fixed income bonds, as defined in the guaranteed annuity contract. All contributions to the guaranteed account are maintained in the Custodian's general account. Guaranteed interest rates and maturity dates are revised periodically by GWL&A subject to contractual limitations in certain circumstances, such as termination of the Plan or reduction in the number of participants, as defined in the contract.

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 are valued at the closing price reported on the active market on which the individual securities are traded.

Net appreciation in the fair value of investments represents the change in fair value during the year, including realized and unrealized gains and losses.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or a reflection of future values. Furthermore, while 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 tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

Assets at Fair Value as of December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 11,798,593	\$ -	\$ -	\$ 11,798,593
Total assets at fair value	<u>\$ 11,798,593</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,798,593</u>

Assets at Fair Value as of December 31, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 9,602,510	\$ -	\$ -	\$ 9,602,510
Total assets at fair value	<u>\$ 9,602,510</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,602,510</u>

Note 5: Fully Benefit-Responsive Investment Contract

The Plan has entered into a traditional investment contract through a group annuity contract with the Custodian. The traditional investment contract held by the Plan is a guaranteed investment contract which meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals and administrative expenses. The Custodian maintains the contributions in a general account secured by the general assets of the Custodian. Interest rates are declared quarterly and are guaranteed through the end of the quarter. Both principal and interest are guaranteed. Certain events such as plan termination or a plan merger initiated by the Plan Sponsor, may limit the ability of the Plan to transact at contract value. The Plan Sponsor does not believe that any events that may limit the ability of the Plan to transact at contract value are probable of occurring.

Note 6: Tax Status

The Plan Sponsor entered into a standard adoption agreement with GWL&A for a Non-Standardized Defined Contribution Pre-Approved Plan (the Pre-approved Plan). The Pre-approved Plan received a favorable opinion letter from the IRS dated June 30, 2020, which stated that the Pre-approved Plan and related trust were designed in accordance with the applicable sections of the IRC.

The Plan has not received an individual determination letter; however, the Plan Administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC and that the Plan was qualified and tax exempt as of December 31, 2021.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize the tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator 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. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to examinations for years prior to 2018.

Note 7: Party-in-Interest Transactions

GWL&A performs services for, sells products to, and manages and maintains certain investments of the Plan for which fees are charged to the Plan. Party-in-interest transactions also include notes receivable from participants. Such transactions, while considered party-in-interest transactions under ERISA, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

Note 8: Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become fully vested in their account balances, and the assets of the Plan will be distributed to the participants in accordance with Plan provisions.

Note 9: Prohibited Transactions

During 2020, the Plan Sponsor deducted, via payroll withholding, an aggregate of \$92,972, from participants' gross wages that were not remitted in a timely manner to the Plan in accordance with DOL regulations. During 2021, the Plan Sponsor remitted employee contributions withheld, employer match and calculated and restored lost earnings as it relates to the 2020 late remittances.

Note 10: Subsequent Events

The Plan Sponsor has evaluated for subsequent events between the date of the statement of net assets available for benefits as of December 31, 2021, and the report date, which is the date these financial statements were available for issuance. Management has concluded that all subsequent events requiring recognition or disclosure have been incorporated into these financial statements.

* * * * *

Supplemental Information

Oversight Systems, Inc. 401(k) Plan

Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions

For the Year Ended December 31, 2021

Plan #001- Employer Identification #38-3689825

Plan Year	Participant Contributions Transferred Late to Plan	Loan Repayments Included in Late Contributions (Y/N)	Total that Constitutes Nonexempt Prohibited Transactions		Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrections in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
			Contributions Not Corrected				
2020	\$ 92,972	Y	\$ -		\$ 92,972	\$ -	\$ -

See accompanying notes to financial statements and independent auditor's report.

Oversight Systems, Inc. 401(k) Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2021

Plan #001- Employer Identification #38-3689825

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investments (Number of Shares)	(d) Cost	(e) Current Value
Investments, at fair value:				
Mutual funds:				
	T. Rowe Price New Horizons I	38,222	#	\$ 2,944,257
	Fidelity 500 Index	5,453	#	901,438
	American Funds New Perspective R6	11,850	#	787,439
	American Century One Choice 2050 R6	54,890	#	760,774
	Virtus Ceredex Large-cap Value Equity R6	48,596	#	629,801
	American Century One Choice 2040 R6	44,825	#	575,548
	American Century One Choice 2045 R6	47,573	#	567,547
	Mfs Growth R6	2,836	#	554,807
	Hartford International Opportunities R6	24,901	#	501,752
	Fidelity Extended Market Index	5,490	#	478,820
	Jpmorgan Mid Cap Growth R6	8,635	#	465,007
	American Century One Choice 2030 R6	32,383	#	396,041
	American Century One Choice 2055 R6	24,112	#	352,041
	American Century One Choice 2025 R6	27,892	#	308,209
	Short Duration Bond S	15,644	#	302,252
	Western Asset Core Plus Bond Is	19,280	#	229,818
	American Century One Choice 2035 R6	17,617	#	204,359
	Mfs Mid Cap Value R6	6,029	#	195,507
	Eaton Vance Income Fund Of Boston R6	25,978	#	145,477
	Fidelity Small Cap Index	5,276	#	145,405
	Principal Smallcap Value Ii R6	9,547	#	123,161
	American Century One Choice 2060 R6	6,007	#	97,798
	Hartford Core Equity R6	1,539	#	77,296
	American Century One Choice In Retire R6	4,788	#	51,180
	American Century One Choice 2060 A	176	#	2,859
	Total mutual funds			11,798,593
Guaranteed interest investment:				
*	Fixed Account		#	170,672
	Total investments			11,969,265
Notes receivable from participants				
*	Interest rates from 4.25% to 6.5% maturing at various dates through November 2026		-	118,229
				<u>\$ 12,087,494</u>
*	A party-in-interest as defined by ERISA.			
#	Not required for participant-directed investments.			

See accompanying notes to financial statements and independent auditor's report.

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Oversight Systems, Inc. 401k Plan

01-JAN-21 to 31-DEC-21

22-JAN-22 22:02:34

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IARGMX			2,968.01	2,859.10
IARDTX			53,516.98	51,178.71
IARWDX			317,142.18	308,209.27
IARCUX			391,400.76	396,041.43
IARLDX			212,503.20	204,359.18
IARDUX			567,783.37	575,547.70
IARDOX			574,544.47	567,547.37
IARFEX			716,768.48	760,774.23
IAREUX			331,028.94	352,041.29
IARGDX			94,079.91	97,797.60
IRNPGX			651,211.08	787,439.28
IIHOVX			461,440.91	501,751.66
IFSSNX			121,877.89	145,404.58
IPRJIX			2,737,095.87	2,944,257.41
IPSMVX			111,318.11	123,161.20
IFSMAX			442,372.35	478,819.68
IJGMGX			404,252.56	465,007.20
IMVCKX			160,593.88	195,507.26
IFXAIX			631,277.19	901,438.32
IHAITX			60,876.63	77,296.21
IMFEKX			427,738.23	554,807.33
ISTVZX			656,297.58	629,800.87
IEIBRX			144,126.04	145,477.05
IRFBSX			305,222.23	302,251.72
IWAPSX			234,006.78	229,817.53
IGWAQ10		2.150	158,182.63	159,920.26
			10,969,626.26	11,958,513.44
PARTICIPANT LOANS	VARIOUS	4.250-6.500	118,229.28	118,229.28
FORFEITURES			10,580.57	10,751.12

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Oversight Systems, Inc. 401k Plan

01-JAN-21 to 31-DEC-21

22-JAN-22 22:02:34

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
-------------------	---------------	---------------	----------------	---------------

LEGEND

INVESTMENT OPTION:

1ARGMX	American Century One Choice 2060 A	1ARDTX	American Century One Choice In Retire R6
1ARWDX	American Century One Choice 2025 R6	1ARCUX	American Century One Choice 2030 R6
1ARLDX	American Century One Choice 2035 R6	1ARDUX	American Century One Choice 2040 R6
1ARDOX	American Century One Choice 2045 R6	1ARFEX	American Century One Choice 2050 R6
1AREUX	American Century One Choice 2055 R6	1ARGDX	American Century One Choice 2060 R6
1RNPGX	American Funds New Perspective R6	1IHOVX	Hartford International Opportunities R6
1FSSNX	Fidelity Small Cap Index	1PRJIX	T. Rowe Price New Horizons I
1PSMVX	Principal SmallCap Value II R6	1FSMAX	Fidelity Extended Market Index
1JMGMX	JPMorgan Mid Cap Growth R6	1MVCKX	MFS Mid Cap Value R6
1FXAIX	Fidelity 500 Index	1HAITX	Hartford Core Equity R6
1MFEKX	MFS Growth R6	1STVZX	Virtus Ceredex Large-Cap Value Equity R6
1EIBRX	Eaton Vance Income Fund of Boston R6	1RFBSX	Short Duration Bond S
1WAPSX	Western Asset Core Plus Bond IS	1GWAQ10	GWI Fixed Account - Series Class VI

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Oversight Systems, Inc. 401k Plan

01-JAN-21 to 31-DEC-21

22-JAN-22 22:02:34

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IARGMX			2,968.01	2,859.10
IARDTX			53,516.98	51,178.71
IARWDX			317,142.18	308,209.27
IARCUX			391,400.76	396,041.43
IARLDX			212,503.20	204,359.18
IARDUX			567,783.37	575,547.70
IARDOX			574,544.47	567,547.37
IARFEX			716,768.48	760,774.23
IAREUX			331,028.94	352,041.29
IARGDX			94,079.91	97,797.60
IRNPGX			651,211.08	787,439.28
IIHOVX			461,440.91	501,751.66
IFSSNX			121,877.89	145,404.58
IPRJIX			2,737,095.87	2,944,257.41
IPSMVX			111,318.11	123,161.20
IFSMAX			442,372.35	478,819.68
IJGMGX			404,252.56	465,007.20
IMVCKX			160,593.88	195,507.26
IFXAIX			631,277.19	901,438.32
IHAITX			60,876.63	77,296.21
IMFEKX			427,738.23	554,807.33
ISTVZX			656,297.58	629,800.87
IEIBRX			144,126.04	145,477.05
IRFBSX			305,222.23	302,251.72
IWAPSX			234,006.78	229,817.53
IGWAQ10		2.150	158,182.63	159,920.26
			10,969,626.26	11,958,513.44
PARTICIPANT LOANS	VARIOUS	4.250-6.500	118,229.28	118,229.28
FORFEITURES			10,580.57	10,751.12

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Oversight Systems, Inc. 401k Plan

01-JAN-21 to 31-DEC-21

22-JAN-22 22:02:34

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
-------------------	---------------	---------------	----------------	---------------

LEGEND

INVESTMENT OPTION:

1ARGMX	American Century One Choice 2060 A	1ARDTX	American Century One Choice In Retire R6
1ARWDX	American Century One Choice 2025 R6	1ARCUX	American Century One Choice 2030 R6
1ARLDX	American Century One Choice 2035 R6	1ARDUX	American Century One Choice 2040 R6
1ARDOX	American Century One Choice 2045 R6	1ARFEX	American Century One Choice 2050 R6
1AREUX	American Century One Choice 2055 R6	1ARGDX	American Century One Choice 2060 R6
1RNPGX	American Funds New Perspective R6	1IHOVX	Hartford International Opportunities R6
1FSSNX	Fidelity Small Cap Index	1PRJIX	T. Rowe Price New Horizons I
1PSMVX	Principal SmallCap Value II R6	1FSMAX	Fidelity Extended Market Index
1JGMGX	JPMorgan Mid Cap Growth R6	1MVCKX	MFS Mid Cap Value R6
1FXAIX	Fidelity 500 Index	1HAITX	Hartford Core Equity R6
1MFEKX	MFS Growth R6	1STVZX	Virtus Ceredex Large-Cap Value Equity R6
1EIBRX	Eaton Vance Income Fund of Boston R6	1RFBSX	Short Duration Bond S
1WAPSX	Western Asset Core Plus Bond IS	1GWAQ10	GWI Fixed Account - Series Class VI

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year