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 01/01/2021 and ending 12/31/2021

A This return/report is for:
- [ ] a multiemployer plan
- [X] 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:
- [X] 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
DCS PEP 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2012

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)
DORSA CONSULTING SERVICES, INC.

P.O. BOX 720159
SANDY SPRINGS, GA 30358

2b Employer Identification Number (EIN) 26-4614358

2c Plan Sponsor's telephone number 800-361-4635

2d Business code (see instructions) 611000

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.	10/12/2022	JOHN MCCRARY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] 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 DORSA CONSULTING SERVICES, INC.

c Plan Name DCS 401(K) MEP SOLUTION

4b EIN 26-4614358

4d PN 001

5 Total number of participants at the beginning of the plan year	**5**	1519
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)**	1077
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1015
b Retired or separated participants receiving benefits	**6b**	23
c Other retired or separated participants entitled to future benefits	**6c**	487
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	1525
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	1525
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	908
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	46
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 2J 2K 2F 2G 3D 2T

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)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	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)	[X]	**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)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[X]	1	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**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
DCS PEP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
DORSA CONSULTING SERVICES, INC.

D Employer Identification Number (EIN)
26-4614358

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
HARTFORD LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
06-0974148	88072	MEP	994	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
65490	0

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

USB FINANCIAL SERVICES
610 S. BRYANT
SAN ANGELO, TX 76904

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
50185	0	SALES/MARKETING	3

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

BAIRD INSURANCE SERVICES
777 E. WISCONSIN AVE.
MILWAUKEE, WI 53202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
11200	0	SALES/MARKETING	3

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

S & S MARKETING OF CENTRAL FLORIDA
4572 OLD CARRIAGE TRAIL
OVIEDO, FL 32765

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
3379	0	SALES/MARKETING	3

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

DEE VANSCHOICK JR.
P.O. BOX 1286
MONTGOMERY, TX 77356

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
726	0	SALES/MARKETING	3

(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	2087993
5	Current value of plan's interest under this contract in separate accounts at year end	5	24609678

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.	6d	

Specify nature of costs ▶

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 ▶

b	Balance at the end of the previous year			7b	1929563
c	Additions: (1) Contributions deposited during the year	7c(1)	100058		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	63812		
	(4) Transferred from separate account	7c(4)	22658		
	(5) Other (specify below)	7c(5)	366829		
	▶ LOAN PAYMENTS, TRANSFERS				
	(6) Total additions			7c(6)	553357
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	2482920
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	357749		
	(2) Administration charge made by carrier	7e(2)	14684		
	(3) Transferred to separate account	7e(3)	17806		
	(4) Other (specify below)	7e(4)	4688		
	▶ WD, LOAN PAYMENTS AND TRANSFERS				
	(5) Total deductions			7e(5)	394927
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	2087993

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.			**10b**	

Specify nature of costs.

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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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	**B** Three-digit plan number (PN) ▶
DCS PEP 401(K) PROFIT SHARING PLAN	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
DORSA CONSULTING SERVICES, INC.	26-4614358

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

UBS FINANCIAL SVCS INS. AGENCY

610 S BRYANT
SAN ANGELO, TX 76904

51-0120742

(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?
26 27 28 33 52	FINANCIAL ADVISOR	45579	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

DORSA CONSULTING SERVICES, INC

5775 GLENRIDGE DR., NE BUILDING D
SUITE 145
SANDY SPRINGS, GA 30328

45-0645799

(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?
17	THIRD PARTY ADMIN	10553	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

COMMONWEALTH FINANAICAL NETWORK

04-2675571

(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?
26 27 28 33 52	FINANCIAL ADVISOR	6253	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
ENVESTNET RETIREMENT SOLUTIONS, LLC	27	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ENVESTNET RETIREMENT SOLUTIONS, LLC 61-1732930	.94BPS

(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

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

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

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

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

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

A Name of plan
DCS PEP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
DORSA CONSULTING SERVICES, INC.

D Employer Identification Number (EIN)
26-4614358

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT 401

b Name of sponsor of entity listed in (a): HARTFORD LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-0974148-000	P	21490479

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT 401

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE AND ANNUITY CO.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	3119199

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

Part II **Information on Participating Plans (to be completed by DFEs)**
(Complete as many entries as needed to report all participating plans)

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

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

A Name of plan
DCS PEP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
DORSA CONSULTING SERVICES, INC.

D Employer Identification Number (EIN)
26-4614358

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	279417	245565
(9) Value of interest in common/collective trusts	1c(9)	6545	0
(10) Value of interest in pooled separate accounts	1c(10)	20819642	24609678
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1929563	2087993
(15) Other	1c(15)		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	23035167	26943236
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	51193	83469
k	Total liabilities (add all amounts in lines 1g through1j)	1k	51193	83469
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	22983974	26859767

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)	119378	
	(B) Participants	2a(1)(B)	1107745	
	(C) Others (including rollovers)	2a(1)(C)	353863	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1580986
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	10135	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		10135
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3355874
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		4946995
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3651483	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		3651483
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		7668
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	45182	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		45182
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3704333
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1242662
l Transfers of assets:			
(1) To this plan	2l(1)		2633131
(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) [X] 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) [X] 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: HANCOCK ASKEW & CO. LLP. **(2)** EIN: 58-0662558

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		340840

			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?	**4e**	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**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.)	**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
DCS PEP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
DORSA CONSULTING SERVICES, INC.

D Employer Identification Number (EIN)
26-4614358

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): 04-1590850 71-0294708

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**

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 _____

DCS PEP 401(K) PROFIT SHARING PLAN

Financial Statements
and
Independent Auditor's Report
As of December 31, 2021 and 2020
And for the Year Ended December 31, 2021

DCS PEP 401(k) Profit Sharing Plan

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Independent Auditor's Report

The Plan Administrator and Participants
DCS PEP 401(k) Profit Sharing Plan
Sandy Springs, Georgia

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

We have performed an audit of the financial statements of the DCS PEP 401(k) Profit Sharing Plan (formerly DCS 401(k) MEP Solution) (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the 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 the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2021, and for the year then ended, 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 the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2021 Financial Statements* section of our report

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and

- the certified investment information in the accompanying 2021 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet 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 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the 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 2021 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 certifications, 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 GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2021 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

Other Matter - 2021 Supplemental Schedules Required by ERISA

The 2021 supplemental schedules, Schedule H, Line 4a - schedule of delinquent contributions for the year ended December 31, 2021 and Schedule H, Line 4i - schedule of assets (held at end of year) as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the 2021 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 2021 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 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 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 certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Other Matter - Report on the 2020 Financial Statements

We were engaged to audit the statement of net assets available for benefits of the Plan as of December 31, 2020. 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 the qualified institutions. Our audit report, dated September 22, 2021, 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 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 information certified by the qualified institutions were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Hancock Askew & Co., LLP

Peachtree Corners, Georgia
October 03, 2022

DCS PEP 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31,	**2021**	2020
ASSETS		
Investments		
Investments, at fair value	**$ 24,609,678**	$ 20,826,187
Investments, at contract value	**2,087,993**	1,929,563
Total investments	**26,697,671**	22,755,750
Receivables		
Notes receivable from participants	**245,565**	279,417
Total assets	**26,943,236**	23,035,167
LIABILITIES		
Excess contributions payable	**(83,469)**	(51,193)
Net assets available for benefits	**$ 26,859,767**	$ 22,983,974

See accompanying notes to the financial statements.

DCS PEP 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31,		2021
ADDITIONS TO NET ASSETS		
Contributions		
Participant	$	1,107,745
Employer		119,378
Rollovers		353,863
Total contributions		1,580,986
Investment income		
Interest income		63,812
Net appreciation in fair value of investments		3,292,062
Total investment income		3,355,874
Interest income on notes receivable from participants		10,135
Total additions		4,946,995
DEDUCTIONS FROM NET ASSETS		
Benefits paid directly to participants		3,659,151
Administrative expenses		45,182
Total deductions		3,704,333
Net increase in net assets available for benefits		1,242,662
Transfers of assets, net (Note 1)		2,633,131
Net assets available for benefits, beginning of year		22,983,974
Net assets available for benefits, end of year	$	26,859,767

See accompanying notes to the financial statements.

1. Description of the Plan

The following brief description of the DCS PEP 401(k) Profit Sharing Plan (formerly DCS 401(k) MEP Solution) (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan and is sponsored by Dorsa Consulting Services, Inc. (the Company and Plan Sponsor). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan was most recently amended and restated effective January 1, 2021. No significant changes, other than the Plan name change, were made to the Plan as a result of this restatement.

Effective December 31, 2020, Empower Retirement, LLC (Empower Retirement) acquired the Massachusetts Mutual Life Insurance Company's (Mass Mutual) retirement business. Pursuant to this transaction, business written and administered by Mass Mutual is reinsured by Great-West Life & Annuity Insurance Company (Great-West). The certified information, described in Note 3, was certified for the entire 2021 Plan year by Great-West.

Effective January 1, 2021, the Plan qualifies as a pooled employer plan as described in Section 413(c) of the Internal Revenue Code (IRC). The Plan allows any affiliated or unaffiliated employer, as defined in the Plan document, to participate in the Plan (Participating Employers or Employers) if it accepts the terms of the Plan, trust, adoption agreement, and all related documents. Participating Employers may have discretion to apply certain Plan provisions as written.

Tal-Kno Building Products, Inc. became a Participating Employer during 2021, and transferred assets of $2,633,131 from a prior plan during the year. Ascendant Strategic Partners, Inc. was a start-up plan and became a Participating Employer during 2021.

Participating Employers at December 31, 2021 include: April Enterprises, Inc. dba Walnut Creek Nursing Center (MMG), Ballast Point Management Services, LLC, Blair Group, Inc., Concentric Home Care, LLC dba Fusion Healthcare, Dorsa Consulting Services, Inc., Indra Systems, Inc., Jacobsen Manufacturing, Inc. dba Jacobsen Homes, Langston, Hess & Moyles, P.A., Resource Corporation of America & Recovery of Texas, Inc., United Trophy Mfg, Inc., Wax Works, Inc., Ascendant Strategic Partners, Inc., and Tal-Kno Building Products, Inc.

Each Participating Employer may have different eligibility requirements within the Plan. Generally, certain employees who have reached the age of 18 or 21 and have completed between 90 days and one year of service, are eligible to participate in the Plan. Time of service is defined as the period commencing on the date the employee first performs an hour of service for the Participating Employer. A participant's entry date is either the date all eligibility requirements are met, the first day of a month, or the first day of a Plan quarter. Hours of service are credited based on actual hours for which an employee is paid or entitled to payments. Participants should refer to the summary Plan description for more complete information.

1. Description of the Plan (cont.)

Contributions

Each year, participants may contribute up to the lesser of 100% of their compensation or the dollar limitation set forth in Section 402(g) of the IRC in effect at the beginning of the Plan year. Contributions may be on a pre-tax basis, an after-tax basis (Roth deferral contributions), or a combination of the two. Eligible employees who have attained age 50 before the close of the Plan year can make catch-up contributions, up to the maximum allowed by the IRC, if permitted by the Participating Employer's Multiple Employer Participation Agreement (PPA). Contributions are subject to certain limitations. If elected by the Participating Employer, all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set as described in the Participating Employer's PPA.

Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. A current description of the investment funds may be obtained from the Plan administrator.

The Participating Employers may make a matching contribution (Employer matching contribution) that may or may not be discretionary and varies depending on the specific Participating Employer. The Employer matching contribution is generally on a pay-period basis and based on the employee's deferral up to a varying limited percent of compensation. In addition, some Employers may make a discretionary non-matching contribution (Employer profit-sharing contribution), which is determined annually by each Participating Employer's governing body and is allocated to each participant's account based on the participant's eligible compensation.

Participant Accounts

Each participant's account is credited with the participant's contributions, allocations of any Employer matching contributions and any Employer profit-sharing contributions, and his/her share of the Plan's income (loss). Allocations are based on participant compensation, deferrals, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Notes Receivable from Participants

As elected by the Participating Employers, participants may borrow, from their fund accounts, a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their account balance. A participant may have only one outstanding loan at any given time. Note receivable transactions are treated as a transfer between the investment fund(s) and the participant note receivable fund. The notes receivable from participants are secured by the balance in the participant's account and bear a reasonable rate of interest as defined by the Plan. Interest rates on all outstanding loans range from 4.25% to 6.50% at December 31, 2021. Principal and interest payments occur ratably through regular payroll deductions over a period not to exceed five years, unless the notes receivable were used to purchase a primary residence, in which case the notes receivable terms may exceed five years.

Payment of Benefits

A participant's contributions and vested Employer contributions may be withdrawn upon retirement on or after the attainment of normal retirement age of 65, termination of employment, or death. Upon retirement, disability, death, or termination of employment, the total vested value of a participant's account that exceeds $1,000 is distributed to the participant or his or her beneficiary, as applicable, in a lump sum of cash. Participants must have distributions paid in a lump-sum payment. Under certain qualifying circumstances, hardship withdrawals are permitted under the Plan. In-service distributions are allowed for participants who have reached the age 59½.

1. Description of the Plan (cont.)

Vesting

Participants are always 100% vested in the value of their salary deferral, rollover contributions, and related investment earnings. Any Employer contributions vest based on schedules that vary by Participating Employer, from immediate vesting upon eligibility to a graduated vesting schedule over five or six years.

Participants must be credited with a minimum of 1,000 hours of service during the Plan year to complete a year of vesting service. A participant will become fully vested in Employer contributions, regardless of length of service, in the event of death or disability.

Forfeitures

Amounts forfeited by participants who terminate from the Plan prior to being 100% vested will be used to pay administrative expenses or to reduce subsequent employer matching contributions to the Plan. In 2021, Plan expenses and employer matching contributions were reduced by $16,130, from forfeited non-vested accounts. The total forfeited balance available at December 31, 2021 and 2020, was $64,566 and $55,216, respectively.

Plan Expenses

Certain administrative expenses of the Plan are paid by the Plan as provided in the Plan document. Certain other administrative expenses of the Plan are paid by the Company. Investment fees are paid by the Plan in the form of reductions of net investment income earned by Plan participants.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan were prepared using the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The investments of the Plan are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Contract value is the relevant measurement for that portion of the net assets available for benefits because contract value is the amount participants normally would receive if they initiated permitted transactions under the Plan.

The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisor, custodian, and insurance company.

2. Summary of Significant Accounting Policies (cont.)

Investment Valuation and Income Recognition (cont.)

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

Notes Receivable

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

Benefit Payments

Benefit payments to participants are recorded upon distribution.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 and 2020 excess contributions to the applicable participants prior to March 15, 2022 and 2021, respectively.

3. Certified Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Great-West and Voya Retirement Insurance and Annuity Company (Voya) have provided certifications that the financial information included in the financial statements and supplemental schedule as of December 31, 2021, and for the year then ended, provided to the Plan is complete and accurate. Additionally, Mass Mutual and Voya have provided certifications that the financial information as of December 31, 2020, provided to the Plan is complete and accurate. The information as to investment assets and transactions therein, and investment income (loss) included in the accompanying financial statements and supplemental schedule as of December 31, 2021 and 2020, and for the year ended December 31, 2021, are covered by such certifications.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. Fair Value Measurements

GAAP establishes 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 in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

4. Fair Value Measurements (cont.)

Basis of Fair Value Measurement

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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

The 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.

Pooled Separate Account - The fair value of the pooled separate account is based on the net asset value (NAV) of the account calculated based on the NAV of the underlying investments. The NAV is used as a practical expedient to estimate fair value.

Common Collective Trust - Valued at the net asset value using NAV as the practical expedient based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust fund is based on information reported by the trustee using the audited financial statements of the collective trust funds at year-end. The investment income (loss) is allocated to participants based on their proportionate share of the net assets of the funds.

The methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while management believes its valuation methodology is 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 Plan's investments at fair value as of December 31, 2021 and 2020 are made up entirely of pooled separate accounts and a common collective trust, which are measured at the NAV as a practical expedient. In accordance with Subtopic 820-10, certain investments that were measured as such are not classified in the fair value hierarchy. The Plan has no assets at December 31, 2021 and 2020 that are classified in the fair value hierarchy.

4. Fair Value Measurements (cont.)

Fair value of investments in certain entities that calculate NAV per share (or its equivalent) follows:

Investment	Fair Value at December 31, 2021	Fair Value at December 31, 2020	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Pooled separate accounts					
Balanced	$ 10,668,659	$ 8,315,314	None	Daily	N/A
Bonds	1,478,103	1,288,503	None	Daily	N/A
International	1,558,295	1,412,048	None	Daily	N/A
Large cap growth	6,698,616	5,676,368	None	Daily	N/A
Mid cap growth	3,068,059	2,858,496	None	Daily	N/A
Money market	88,035	278,924	None	Daily	N/A
Small cap growth	898,445	875,666	None	Daily	N/A
Specialty	151,466	114,323	None	Daily	N/A
Total pooled separate accounts	24,609,678	20,819,642			
Common collective trust	-	6,545	None	Daily	Daily
	$ 24,609,678	$ 20,826,187			

5. Investments in Insurance Contracts

The Voya Fixed Account is a fully benefit-responsive guaranteed investment contract with Voya. Voya maintains the contributions in general accounts. The account is credited with earnings (losses) on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Voya makes this guarantee, and although Voya may credit a higher interest rate, the credited interest rate will not fall below the lifetime guaranteed minimum of 3.00%.

The Plan holds a fully benefit-responsive guaranteed investment contract, originally with Mass Mutual, and now with Great-West. Great-West maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed interest account issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula agreed upon with the issuer, but it may not be less than three percent. The crediting rate is reviewed on a semi-annual basis for resetting. The investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

As described in Note 2, because the guaranteed investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Voya and Great-West, represents contributions made under the contracts, plus earnings (losses), less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

5. Investments in Insurance Contracts (cont.)

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provision, (3) bankruptcy of the Plan sponsor or other Plan Sponsor events that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (1) an uncured breach of the Plan's investment guidelines, (2) a material amendment to the contract without the issuer's consent, (3) a violation of a material obligation under the contract, or (4) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

6. Tax Status

In January 2021, the Plan that was based on a Volume Submitter Profit Sharing Plan with CODA (volume submitter plan) sponsored by CCH Incorporated dba FT William (FT William) document moved to a Non-Standardized Pre-Approved Profit Sharing Plan with CODA (pre-approved plan) sponsored by FT William. The IRS has opined and informed FT William with an opinion letter dated June 30, 2020, that the pre-approved plan is designed in accordance with applicable sections of the IRC. The Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

GAAP requires Plan management to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

7. Party-In-Interest Transactions

Certain Plan investments are managed and provided by Great-West and Voya. These transactions qualify as party-in-interest transactions. The notes receivable from participants are also defined by ERISA as party-in-interest transactions. Such transactions are exempt from the prohibited transaction rules.

8. Plan Termination

At any time under the Plan and subject to the provisions of ERISA, the Plan Sponsor or Participating Employers have the right to discontinue their contributions, the Participating Employers may withdraw from participation under the Plan, and the Plan Sponsor has the right to terminate the Plan. Although the Plan Sponsor and Participating Employers have not expressed an intention to do so, in the event that such actions are taken, participants would become or 100% vested in their account balances.

9. Risk and Uncertainties

The Plan's investments include funds which invest in various types of investment securities and in various companies within various markets. Investment securities are exposed to several risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the Plan's statements of net assets available for benefits.

9. Risk and Uncertainties (cont.)

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the Plan, its investment performance, and overall financial results.

10. Delinquent Participant Contribution

During 2021 and 2020, employee withholdings of $170,333 and $170,507, respectively, were not remitted within the appropriate time period by the Company. The Company remitted delinquent contributions of $1,301 and related lost earnings to the Plan during 2021. Other delinquent contributions during 2021 of $157,120 were remitted during 2021 and $13,213 will be remitted during 2022. The Company plans to remit all lost earnings on these amounts during 2022. The Company remitted delinquent contributions of $170,507 during 2020 and remitted the related lost earnings during 2021. These transactions constituted prohibited transactions as defined by ERISA.

11. Subsequent Events

Management has evaluated subsequent events through October 03, 2022, the date these financial statements were available to be issued, and has determined that, except for the matters noted below, no significant events occurred after December 31, 2021, but prior to the issuance of these financial statements, that would have a material impact on its financial statements.

Subsequent to December 31, 2021 through October 03, 2022, one new Participating Employer adopted the Plan, transferring in approximately $283,000 of assets to the Plan and two Participating Employers ceased participation in the Plan resulting in $5,294,566 of assets transferring out of the Plan.

Multiple-Employer Plan Participating Employer Information

DCS PEP 401(k) Profit Sharing Plan **EIN: 26-4614358** **3 digit plan number: 001**

12/31/2021

(a) Name of Participating Employer	(b) EIN		(c) % of Total Contributions
Ascendant	85-2206886	**$391,859.10**	24.80%
Ballast Point Management Services, LLC	20-5356831	**$81,188.68**	5.14%
Blair Group, Inc.	65-0061439	**$167,668.95**	10.61%
DCS Retirement Group, Inc.	59-3399629	**$46,409.53**	2.94%
Fusion Health Care	22-3968529	**$141,167.20**	8.93%
Indra Systems, Inc.	81-0549109	**$0.00**	0.00%
Jacobsen Homes, Inc.	59-1763322	**$322,816.93**	20.43%
Langston, Hess, Augustine, Sojourner & Moyles, P.A.	59-3152951	**$20,513.23**	1.30%
Resource Corporation of America & Recovery of Texas, Inc.	76-0468011	**$78,948.15**	5.00%
Tal-Kno Bldg Products	58-1700166	**$24,464.22**	1.55%
United Trophy Mfg., Inc.	59-1366385	**$15,321.71**	0.97%
Walnut Creek Nursing Home	31-1279692	**$256,604.00**	16.24%
Wax Works, Inc.	61-0587833	**$33,021.46**	2.09%

DCS PEP 401(k) Profit Sharing Plan

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

EIN: 26-4614358

Plan # 001

Year Ended December 31, 2021

	Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PIE 2002-51
Plan Year	☑ Check here if Late Participant Loan Repayments are included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2021	$ 170,333	$ 169,032	$ 1,301	$ -	$ -
2020	$ 170,507	$ -	$ 170,507	$ -	$ -

During 2021 and 2020, employee withholdings of $170,333 and $170,507, respectively, were not remitted within the appropriate time period by the Company. The Company remitted delinquent contributions of $1,301 and related lost earnings to the Plan during 2021. Other delinquent contributions during 2021 of $157,120 were remitted during 2021 and $13,213 will be remitted during 2022. The Company plans to remit all lost earnings on these amounts during 2022. The Company remitted delinquent contributions of $170,507 during 2020 and remitted the related lost earnings during 2021. These transactions constituted prohibited transactions as defined by ERISA.

December 31, 2021

(a)	(b) Identity of Issuer	(c) Description of Investment: Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Fixed annuity contract				
*	Great-West Life Annuity & Insurance Company	Guaranteed interest account	**	$ 1,654,167
*	Voya Financial	Voya Fixed Account	**	433,826
				2,087,993
Pooled separate account				
*	Great-West Life Annuity & Insurance Company	Ab Global Bond R	**	239,532
*	Great-West Life Annuity & Insurance Company	American Funds Td 2020 R2e	**	679,247
*	Great-West Life Annuity & Insurance Company	American Funds Td 2025 R2e	**	325,185
*	Great-West Life Annuity & Insurance Company	American Funds Td 2030 R2e	**	437,668
*	Great-West Life Annuity & Insurance Company	American Funds Td 2035 R2e	**	300,262
*	Great-West Life Annuity & Insurance Company	Amer Funds Trgt Date Ret 2040 R3	**	22,479
*	Great-West Life Annuity & Insurance Company	American Funds Td 2040 R2e	**	846,919
*	Great-West Life Annuity & Insurance Company	American Funds Td 2045 R2e	**	50,897
*	Great-West Life Annuity & Insurance Company	American Funds Td 2050 R2e	**	642,706
*	Great-West Life Annuity & Insurance Company	Janus Henderson Balanced R	**	4,648,953
*	Great-West Life Annuity & Insurance Company	Janus Henderson Balanced S	**	55,962
*	Great-West Life Annuity & Insurance Company	Franklin Mutual Shares R	**	728,966
*	Great-West Life Annuity & Insurance Company	American Funds Td 2055 R2e	**	11,290
*	Great-West Life Annuity & Insurance Company	MM S&P 500 Index R4	**	906,541
*	Great-West Life Annuity & Insurance Company	MM S&P 500 Index R3	**	1,418,397
*	Great-West Life Annuity & Insurance Company	MassMutual Strategic Bond R4	**	230
*	Great-West Life Annuity & Insurance Company	MassMutual Strategic Bond R3	**	615,907
*	Great-West Life Annuity & Insurance Company	MassMutual Mid Cap Growth R4	**	239,149
*	Great-West Life Annuity & Insurance Company	MassMutual Mid Cap Growth R3	**	545,686
*	Great-West Life Annuity & Insurance Company	MM S&P Mid Cap Index R3	**	14,140
*	Great-West Life Annuity & Insurance Company	MM Russell 2000 Small Cap Ind R3	**	2,350
*	Great-West Life Annuity & Insurance Company	MassMutual Global R4	**	108,964
*	Great-West Life Annuity & Insurance Company	MassMutual Global R3	**	230,071
*	Great-West Life Annuity & Insurance Company	JPMorgan Us Gov Money Mrkt Serv	**	88,035
*	Great-West Life Annuity & Insurance Company	American Funds Europac Growth R1	**	243,734
*	Great-West Life Annuity & Insurance Company	American Funds Europac Growth R3	**	55,952
*	Great-West Life Annuity & Insurance Company	Victory Sycamore Small Co Opp R	**	155,077
*	Great-West Life Annuity & Insurance Company	The Hartford Equity Income R3	**	845,371
*	Great-West Life Annuity & Insurance Company	American Funds Cap Inc Bldr R2e	**	62,674
*	Great-West Life Annuity & Insurance Company	The Hartford Balanced Income R4	**	11,321
*	Great-West Life Annuity & Insurance Company	The Hartford Balanced Income R3	**	197,715
*	Great-West Life Annuity & Insurance Company	Invesco Main Street Mid Cap A	**	713,227
*	Great-West Life Annuity & Insurance Company	Invesco Main Street Mid Cap R	**	75,478
*	Great-West Life Annuity & Insurance Company	Invesco Real Estate R	**	121,191
*	Great-West Life Annuity & Insurance Company	Invesco Developing Markets A	**	30,109
*	Great-West Life Annuity & Insurance Company	Invesco Developing Markets R	**	228,769
*	Great-West Life Annuity & Insurance Company	American Century Small Company R	**	175,238
*	Great-West Life Annuity & Insurance Company	Alger Cap App Institutional I	**	648,070
*	Great-West Life Annuity & Insurance Company	Alger Cap App Institutional R	**	496,323
*	Great-West Life Annuity & Insurance Company	Franklin Growth A	**	318,888
*	Great-West Life Annuity & Insurance Company	Franklin Growth R	**	1,208,619
*	Great-West Life Annuity & Insurance Company	Pioneer Strategic Income R	**	339,291
*	Great-West Life Annuity & Insurance Company	Clearbridge Sm Cap Gr R	**	411,931
*	Great-West Life Annuity & Insurance Company	Clearbridge Sm Cap Gr A	**	101,504
*	Great-West Life Annuity & Insurance Company	Clearbridge Mid Cap A	**	6,688

December 31, 2021

(a)	(b) Identity of Issuer	(c) Description of Investment: Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Pooled separate account (cont.)				
*	Great-West Life Annuity & Insurance Company	Clearbridge Mid Cap R	**	827,135
*	Great-West Life Annuity & Insurance Company	The Hartford Inflation Plus R3	**	45,096
*	Great-West Life Annuity & Insurance Company	Royce Small-Cap Value R	**	6,766
*	Great-West Life Annuity & Insurance Company	Royce Small-Cap Value Svc	**	2,411
*	Great-West Life Annuity & Insurance Company	MFS Int'l Intrinsic Value R2	**	473,519
*	Great-West Life Annuity & Insurance Company	MFS Int'l Intrinsic Value R3	**	8,571
*	Great-West Life Annuity & Insurance Company	Virtus Ceredex Md Cap Val Eq A	**	520,275
*	Voya Financial	American Funds EuroPacific R6	**	26,256
*	Voya Financial	American Funds Wash Mtual R6	**	51,584
*	Voya Financial	ClrBrg SmCp Grw Fd IS	**	22,545
*	Voya Financial	DFA Emerging Markets Pt Ins	**	3,921
*	Voya Financial	DFA Global Real Est Sec Pt Ins	**	3,233
*	Voya Financial	DFA Infl-Prot Sec Port Ins	**	347
*	Voya Financial	DFA Wld exUS Gov Fxd Inc P Ins	**	14,011
*	Voya Financial	Eaton Vance Inc Fd of Bstn R6	**	348
*	Voya Financial	Fid Inf Prt Bd Idx Fd	**	61,313
*	Voya Financial	Fid US Bd Id Fd	**	84,753
*	Voya Financial	Fidelity 500 Index Fund	**	532,530
*	Voya Financial	Fidelity Emg Mkts Id Fd	**	30,794
*	Voya Financial	Fidelity Intl Index Fnd	**	99,584
*	Voya Financial	Fidelity Lg C Val Ind Fd	**	104,280
*	Voya Financial	Fidelity Lg Cp Grw Id Fd	**	41,885
*	Voya Financial	Fidelity Mid Cap Growth Idx Fd	**	9,802
*	Voya Financial	Fidelity Mid Cap Idx Fd	**	60,921
*	Voya Financial	Fidelity RI Est Ind Fd	**	27,042
*	Voya Financial	Fidelity Sm Cp Ind Fd	**	20,623
*	Voya Financial	MFS Growth Fund R6	**	64,048
*	Voya Financial	MyCompass Ind Agg 2025 Fd I	**	2,608
*	Voya Financial	MyCompass Ind Agg 2035 Fd I	**	41,218
*	Voya Financial	MyCompass Ind Agg 2045 Fd I	**	26,841
*	Voya Financial	MyCompass Ind Agg 2055 Fd I	**	428,329
*	Voya Financial	MyCompass Ind Agg Ret Fd I	**	11,139
*	Voya Financial	MyCompass Ind Cns 2025 Fd I	**	13,035
*	Voya Financial	MyCompass Ind Cns 2035 F I	**	26,992
*	Voya Financial	MyCompass Ind Cns 2045 F I	**	8,309
*	Voya Financial	MyCompass Ind Mod 2025 Fd I	**	422,149
*	Voya Financial	MyCompass Ind Mod 2035 Fd I	**	361,328
*	Voya Financial	MyCompass Ind Mod 2045 Fd I	**	32,146
*	Voya Financial	MyCompass Ind Mod 2055 Fd I	**	15,861
*	Voya Financial	MyCompass Ind Mod Ret Fd I	**	3,288
*	Voya Financial	PGIM High Yield Fund R6	**	25,651
*	Voya Financial	PIMCO Income Fund Ins	**	2,221
*	Voya Financial	Vangrd 500 Index Fund Adm	**	62,080
*	Voya Financial	Vangrd LifeStrat Cns Gr Fd Inv	**	81,679
*	Voya Financial	Vangrd LifeStrat Grw Fd Inv	**	35,972
*	Voya Financial	Vangrd LifeStrat Inc Fd Inv	**	5,272
*	Voya Financial	Vangrd LifeStrat Md Grw Fd Inv	**	93,440
*	Voya Financial	Vangrd Mid-Cap Index Fund Adm	**	55,558
*	Voya Financial	Vangrd Tot Int Stk In F Adm	**	4,040
*	Voya Financial	Vangrd Trgt Retire 2020 Fd Inv	**	32,687

December 31, 2021

(a)	(b) Identity of Issuer	(c) Description of Investment: Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Pooled separate account (cont.)				
*	Voya Financial	Vangrd Trgt Retire 2025 Fd Inv	**	4,122
*	Voya Financial	Voya Intermediate Bond Fund R6	**	63,414
				24,609,678
Notes receivable				
*	Participants	Notes receivable with variable maturities and interest rates ranging from 4.25% - 6.50% on all outstanding notes.	-	245,565
Total				$ 26,943,236

** Party-in-interest transactions.*

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