

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description) _____
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>WORKSMART SYSTEMS, INC. 401(K)PROFIT SHARING PLAN AND TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1999</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>35-2060071</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>317-585-7870</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541990</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/01/1999</u>		2b Employer Identification Number (EIN) <u>35-2060071</u>		2c Plan Sponsor's telephone number <u>317-585-7870</u>		2d Business code (see instructions) <u>541990</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>07/01/1999</u>											
2b Employer Identification Number (EIN) <u>35-2060071</u>											
2c Plan Sponsor's telephone number <u>317-585-7870</u>											
2d Business code (see instructions) <u>541990</u>											
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>WORKSMART SYSTEMS, INC.</u> <u>9957 CROSSPOINT BLVD</u> <u>INDIANAPOLIS, IN 46256-3391</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	MATT THOMAS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	5060
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)	4353
a(2) Total number of active participants at the end of the plan year		6a(2)	4607
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	856
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	5463
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	5463
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	3256
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	48
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: 2A 2E 2F 2G 2J 2K 2T 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan WORKSMART SYSTEMS, INC. 401(K)PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WORKSMART SYSTEMS, INC.	D Employer Identification Number (EIN) 35-2060071

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

(a) Name of insurance carrier
JOHN HANCOCK USA

(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
01-0233346	65838	23540	3495	01/01/2021	12/31/2021

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	203423
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	206826421

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

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

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

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

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

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

(6) Total additions	7c(6)	0
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d Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
	(2) Administration charge made by carrier.....	7e(2)		
	(3) Transferred to separate account.....	7e(3)		
	(4) Other (specify below)	7e(4)		
	▶			

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan WORKSMART SYSTEMS, INC. 401(K)PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WORKSMART SYSTEMS, INC.	D Employer Identification Number (EIN) 35-2060071	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

SHEPHERD FINANCIAL INVESTMENTS

111 CONGRESSIONAL BOULEVARD
SUITE 100
CARMEL, IN 46032

(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 51	RIA	92364	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FUTUREPLAN BY ASCENSUS

PO BOX 7500
CHAMPAIGN, IL 61826

32-7481187

(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 50	NONE	82078	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

JOHN HANCOCK

P.O. BOX 600
BUFFALO, NY 14201

01-0233346

(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?
15 28 60 62 59 63 68 67	RECORDKEEPER	6041	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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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.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>WORKSMART SYSTEMS, INC. 401(K)PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WORKSMART SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>35-2060071</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2065</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>92562</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2060</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>278250</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2055</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>425268</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2050</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>881967</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2045</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>362511</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2040</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>778189</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2035</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>982225</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPAATH INDEX 2030		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3121500
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPAATH INDEX 2025		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 747999
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPAATH INDEX RET		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36968
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2065 LIFETIME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 325090
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2060 LIFETIME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3656776
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2055 LIFETIME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5722129
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2050 LIFETIME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8409675
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2045 LIFETIME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11268338
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2040 LIFETIME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13522451
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2035 LIFETIME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18994967

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2030 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15822866
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2025 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14834862
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2020 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4031133
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2015 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 593801
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2010 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1268341
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER AGGRESSIVE LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6312024
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER GROWTH LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16332997
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER BALANCED LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12314294
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER MODERATE LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2923607
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a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER CONSERV LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 707608
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a Name of MTIA, CCT, PSA, or 103-12 IE: ALLSPRING SPECIAL MIDCAP VALUE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1596821
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a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA OVERSEAS VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 490032
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a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US TARGETED VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1056081
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY MID CAP INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3131610
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a Name of MTIA, CCT, PSA, or 103-12 IE: FINANCIAL INDUSTRIES FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 261859
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a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO DEVELOPING MARKETS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1392024
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a Name of MTIA, CCT, PSA, or 103-12 IE: MFS MID CAP GROWTH FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1921662
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a Name of MTIA, CCT, PSA, or 103-12 IE: REAL EST. SECURITIES FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1068391
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCIENCE & TECHNOLOGY FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2402942
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a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE HEALTH SCI

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1950693
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a Name of MTIA, CCT, PSA, or 103-12 IE: TIAA-CREF SMALL-CAP BLEND IDX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1810641
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD ENERGY FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 627071
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD EXPLORER FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2327427
a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12912474
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPAC GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2369002
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2372114
a Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7942834
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY INTERNATIONAL INDEX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1044143
a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN EQUITY INCOME FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2829836
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS UTILITIES FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 852628

a Name of MTIA, CCT, PSA, or 103-12 IE: **AF US GOVERNMENT SECURITIES**

b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 253550
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a Name of MTIA, CCT, PSA, or 103-12 IE: **FEDERATED HIGH YIELD BOND**

b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1117899
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JOHN HANCOCK BOND FUND**

b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2709628
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a Name of MTIA, CCT, PSA, or 103-12 IE: **PGIM GLOBAL TOTAL RETURN FUND**

b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 666689
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a Name of MTIA, CCT, PSA, or 103-12 IE: **VANGUARD TOTAL BOND MARKET IDX**

b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2099033
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JOHN HANCOCK STABLE VAL**

b Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4870937
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>WORKSMART SYSTEMS, INC. 401(K)PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WORKSMART SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>35-2060071</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	852301	659048
(2) Participant contributions.....	1b(2)	1073	34780
(3) Other	1b(3)	0	0
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)	1610403	2013875
(9) Value of interest in common/collective trusts	1c(9)	4512339	4870937
(10) Value of interest in pooled separate accounts	1c(10)	165562675	201955484
(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)	139383	203423
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	172678174	209737547

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	102283	110420
k Total liabilities (add all amounts in lines 1g through 1j)	1k	102283	110420

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	172575891	209627127
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	6047611	
(B) Participants	2a(1)(B)	15292172	
(C) Others (including rollovers).....	2a(1)(C)	2187568	
(2) Noncash contributions.....	2a(2)		23527351
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		

b Earnings on investments:

(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(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)	102020	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		102020
(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)		24560562
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		48189933
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	13581981	
(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)		13581981
f Corrective distributions (see instructions).....	2f		129072
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(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)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		13711053
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		34478880
l Transfers of assets:			
(1) To this plan.....	2l(1)		10298801
(2) From this plan.....	2l(2)		7726445

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: VONLEHMAN CPA & ADVISORY FIRM

(2) EIN: 31-0905417

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		1073

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n	X		

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
ADP TOTAL SOURCE RETIREMENT PLAN	59-2452823	001
JUSTUS PROPERTY MANAGEMENT INC. 401(K) PLAN	35-1786051	001
CONNOR & GALLAGHER ONESOURCE, INC. MULTIPLE EMPLOYER RETIREMENT PLAN	47-5216035	333
WHITE'S ELECTRICAL, LLC 401(K) PLAN	35-2145256	001

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 _____.

	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			
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			
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			
e Was this plan covered by a fidelity bond?			
4e			
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			
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			
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			
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			
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			
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			
l Has the plan failed to provide any benefit when due under the plan?			
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
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)
GROUP MANAGEMENT SERVICES, INC. 401(K) PLAN	34-1707723	001

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

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

A Name of plan WORKSMART SYSTEMS, INC. 401(K)PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 WORKSMART SYSTEMS, INC.	D Employer Identification Number (EIN) 35-2060071

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): 01-0233346		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

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

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

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

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

b The corresponding number for the second preceding plan year

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____



WorkSmart Systems, Inc. 401(k) Profit Sharing Plan

December 31, 2021

Financial Statements and Independent Auditors' Report

**WORKSMART SYSTEMS, INC.
401(k) PROFIT SHARING PLAN
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INDEPENDENT AUDITORS' REPORT

The Trustees of
WorkSmart Systems, Inc.
401(k) Profit Sharing Plan
Indianapolis, Indiana

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audit of Worksmart Systems, Inc. 401(k) Profit Sharing Plan's 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion on the 2021 Financial Statements

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

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Worksmart Systems, Inc. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Worksmart Systems, Inc. 401(k) Profit Sharing 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 Worksmart Systems, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

2021 Supplementary Schedules Required by ERISA

The supplementary schedules, as noted in the table of contents, together referred to as “supplementary information”, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary 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 supplementary schedules, we evaluated whether the supplementary 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Worksmart Systems, Inc. 401(k) Profit Sharing Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 27, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

VonLehman & Company Inc.

Indianapolis, Indiana
October 12, 2022

WORKSMART SYSTEMS, INC.
401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
ASSETS		
Cash and Cash Equivalents	\$ 203,423	\$ 139,383
Investments at Fair Value		
Investments Held in Pooled Separate Accounts	201,955,484	165,562,675
Interest in Common Collective Trust	4,870,937	4,512,339
 Total Investments at Fair Value	 206,826,421	 170,075,014
 Notes Receivable from Participants	 2,013,875	 1,610,403
 Contributions Receivable		
Participant Contributions	34,780	1,073
Employer Contributions	659,048	852,301
 Total Contributions Receivable	 693,828	 853,374
 Total Assets	 209,737,547	 172,678,174
 LIABILITIES		
Excess Contributions Payable	(110,420)	(102,283)
 Net Assets Available for Benefits	 \$ 209,627,127	 \$ 172,575,891

WORKSMART SYSTEMS, INC.
401(k) PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2021	2020
Additions to Net Assets Attributed to		
Investment Income		
Net Appreciation in Fair Value of Investments	\$ 24,560,562	\$ 25,404,298
Interest Income on Notes Receivable from Participants	102,020	107,688
Contributions		
Participant	15,292,172	12,139,925
Employer	6,047,611	5,286,711
Rollovers	2,187,568	4,015,561
Total Contributions	23,527,351	21,442,197
Total Additions	48,189,933	46,954,183
Deductions from Net Assets Attributed to		
Benefits Paid to Participants	13,711,053	13,823,287
Net Increase	34,478,880	33,130,896
Transfers In	10,298,801	20,767,056
Transfers Out	(7,726,445)	(11,928,300)
Net Assets Available for Benefits		
Beginning of Plan Year	172,575,891	130,606,239
End of Plan Year	\$ 209,627,127	\$ 172,575,891

WORKSMART SYSTEMS, INC.
401(k) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – DESCRIPTION OF PLAN

The following description of the WorkSmart Systems, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan document and the summary plan description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by WorkSmart Systems, Inc., a Professional Employer Organization (PEO), in January 1999. As of December 31, 2021, 200 participating companies have signed adoption agreements to be a part of the Plan. Each participating company elects the attributes of the Plan that will be applicable to its group of employees, including eligibility requirements and type of contributions permitted. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participant Contributions

Each year, participants may contribute up to limits as defined by the Plan, not to exceed amounts determined by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from certain other retirement plans as described in the Plan document (rollovers). Participants direct the investment of their contributions into any combination of several investment options offered by the Plan.

Employer Contributions

Employer matching contributions, as well as profit sharing contributions, are made at the discretion of the participating companies in the Plan. Contributions are subject to certain statutory limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) Plan earnings (losses), including a charge for an allocation of administrative expenses paid by the Plan, and (b) employer contributions. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance of the participant's account. The interest rate on these notes is set at 2% above the prime rate and is reviewed by the Plan administrator on a regular basis. Principal and interest are paid ratably through payroll deductions.

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their 401(k) elective deferrals, rollover contributions and safe harbor matching contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus actual earnings thereon, is based on years of service as defined in the Plan. Vesting schedules are made at the discretion of the participating companies in the Plan.

Forfeitures

If a participant is not fully vested on their termination date, the non-vested amount of their account is forfeited. Forfeitures on non-vested account balances will be used to reduce future employer contributions. No forfeitures were used to pay Plan expenses.

Payment of Benefits

On termination of service due to death, disability, retirement or termination of employment from the PEO, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or any other form of payment included in the Plan document. However, participants with a vested balance of less than \$5,000 will receive a lump sum amount equal to the vested portion of their account upon termination. Participants with a vested balance in excess of \$5,000 may remain in the Plan, but they may not make additional contributions.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the PEO or participating companies in the Plan. Expenses paid by the PEO are excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments.

Transfers into the Plan from Other Plans

Newly participating companies transferred assets of \$10,298,801 and \$20,767,056 into the Plan for the years ended December 31, 2021 and 2020, respectively.

Transfers Out of the Plan

Formerly participating companies transferred assets of \$7,726,445 and \$11,928,300 out of the Plan for the years ended December 31, 2021 and 2020, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Employee Benefits Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians (see Fair Value Measurements note).

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Due to the nature of the Plan's investments, net appreciation in fair value of investments includes interest, dividends and the Plans' gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

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

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 and 2020 excess contributions to the applicable participants by the IRS prescribed deadline.

Payment of Benefits

Payments of benefits are recorded when paid.

Net Assets Available for Benefits

Net assets available for benefits at both December 31, 2021 and 2020 included \$-0- allocated to the accounts of persons who, prior to that date, had withdrawn from participating in earnings and operations of the Plan.

Tax Status

The Plan obtained its latest determination letter on August 18, 2014, specific to the WorkSmart Systems, Inc. 401(k) Profit Sharing Plan. The Internal Revenue Service stated that the Plan and related trust, as designed, were in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving this letter, and a determination letter has not been received specific to the plan amendments. However, the Plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore believes that the Plan is qualified and the related trust is tax-exempt.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U.S. GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of both December 31, 2021 and 2020, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. Currently, the prior three years are open under Federal statutes of limitations and remain subject to review and change. The Plan is not currently under audit by any taxing authority.

NOTE 3 – FAIR VALUE MEASUREMENTS

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

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

LEVEL 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair values of its investments. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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 either December 31, 2021 or 2020.

Investments Held in Pooled Separate Accounts – Valued at the net asset value (NAV) per share or its equivalent of the funds, which is based on the fair value of the funds' underlying investments.

Interest in Common Collective Trust – Comprised primarily of a diversified portfolio of stable value investment contracts issued by life insurance companies, banks, and other financial institutions that are valued at the net asset value (NAV) of units. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV.

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

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

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2021 and 2020. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>December 31, 2021</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Currently Eligible)</u>	<u>Redemption Notice Period</u>
Investments Held in				
Pooled Separate Accounts \$	201,955,484	N/A	Daily	N/A
Interest in Common				
Collective Trust	<u>4,870,937</u>	N/A	Daily	N/A
Total Investments	<u>\$ 206,826,421</u>			
<u>December 30, 2020</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Currently Eligible)</u>	<u>Redemption Notice Period</u>
Investments Held in				
Pooled Separate Accounts \$	165,562,675	N/A	Daily	N/A
Interest in Common				
Collective Trust	<u>4,512,339</u>	N/A	Daily	N/A
Total Investments	<u>\$ 170,075,014</u>			

NOTE 4 – ERISA EXPENSE ACCOUNT

Included in the forfeiture/asset holding account of the Plan are contributions from the revenue sharing agreement which may be used by the Plan to pay direct expenses or allocated to the accounts of participants. As of December 31, 2021 and 2020, the ERISA expense account totaled \$78,704 and \$12,770, respectively. During the years ended December 31, 2021 and 2020, \$90,661 and \$147,322, respectively, of administrative expenses were offset from this account. There were \$-0- and \$6,094 from this account allocated to the accounts of participants for 2021 and 2020, respectively.

NOTE 5 – CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplementary schedules, including investments and notes receivable from participants held at both December 31, 2021 and 2020, and the net appreciation in fair value of investments and interest income on notes receivable from participants for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by John Hancock Life Insurance Company, the trustee of the Plan.

NOTE 6 – PLAN TERMINATION

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

NOTE 7 – FORFEITURES

For the years ended December 31, 2021 and 2020, forfeitures of \$71,787 and \$141,430, respectively, were used to reduce employer contributions. No forfeitures were used to pay plan expenses. As of December 31, 2021 and 2020, there were \$158,907 and \$144,648, respectively in unallocated forfeitures remaining.

NOTE 8 – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by John Hancock Life Insurance Company. John Hancock Life Insurance Company is the trustee and record-keeper for the Plan and, therefore, these transactions qualify as party-in-interest transactions, as defined by ERISA guidelines. Fees paid by the Plan to the trustee are included in either administrative expenses or net appreciation in fair value of investments. The PEO or participating companies pays directly any other fees related to the Plan's operations.

Several employees of the PEO provide administrative services to the Plan, such as day to day administration and oversight. The PEO does not charge the Plan for these services.

John Hancock Life Insurance Company provides certain administrative services to the Plan pursuant to a Master Plan Services Agreement (MSA) between the PEO and John Hancock Life Insurance Company. John Hancock Life Insurance Company receives revenue from mutual fund service providers for services John Hancock Life Insurance Company provides to the funds. This revenue is used to offset certain amounts owed to John Hancock Life Insurance Company for its administrative services to the Plan.

If the revenue received by John Hancock Life Insurance Company from such mutual fund service providers exceeds the amount owed under the MSA, John Hancock Life Insurance Company remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. The Plan or Plan Sponsor may make a payment to John Hancock Life Insurance Company for administrative expenses not covered by revenue sharing. (Refer to the ERISA Expense Account note for further information.)

NOTE 9 – RECONCILIATION OF NET ASSETS WITH PARTICIPANTS’ ACCOUNTS

	December 31,	
	2021	2020
Balance of Participants’ Accounts	\$ 208,806,108	\$ 171,667,382
ERISA Expense Account	78,704	12,770
Unallocated Forfeitures	158,907	144,648
Contributions Receivable	693,828	853,374
Excess Contributions Payable	(110,420)	(102,283)
Net Assets Available for Benefits	<u>\$ 209,627,127</u>	<u>\$ 172,575,891</u>

NOTE 10 – RISKS AND UNCERTAINTIES

Investments

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

COVID-19 Outbreak

In 2020, the World Health Organization announced a global health emergency later classified as a global pandemic as a result of the COVID-19 outbreak. The outbreak and response has impacted financial and economic markets across the World and within the United States of America. The full impact continues to evolve and as such, it is uncertain as to the full magnitude that the pandemic will have on the Plan’s financial condition and future results of Plan activity. The PEO and participating companies are actively monitoring the possible effects on every aspect of the Plan. As the impact to the Plan is uncertain as of the date of these financial statements, no adjustments have been made to these financial statements.

NOTE 11 – DELINQUENT REMITTANCES

During 2020, the PEO failed to timely remit to the Plan’s trustee certain participant contributions totaling \$1,073 within the period prescribed by the Department of Labor regulations. The Company reimbursed the Plan for the lost interest and earnings during 2021.

NOTE 12 – SUBSEQUENT EVENTS

The Plan was under audit by the Department of Labor for the years ended December 31, 2018, 2019, 2020, 2021, and a portion of 2022. As a result of the audit, a total of \$157,500 in onboarding fees and \$33,667 of lost opportunity costs were due to the Plan. Amounts were paid in July 2022 by the PEO and the audit is considered closed by the Department of Labor.

The Plan has evaluated subsequent events through October 12, 2022, which is the date the financial statements were available to be issued.

SUPPLEMENTARY SCHEDULES

WORKSMART SYSTEMS, INC.
401(k) PROFIT SHARING PLAN
EIN: 35-2060071
PLAN NUMBER: 001
FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2021

(b) Identity of Issue, Borrower, Lessor, or Similar Party		(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value		(d) Cost	(e) Current Value
(a)					
	Cash and Cash Equivalents				
*	John Hancock USA		Cash and Cash Equivalents	**	\$ 203,423
	Investments Held in Pooled Separate Accounts				
*	John Hancock USA	6,447	Units	BlackRock LifePath Index 2065	** 92,562
*	John Hancock USA	12,633	Units	BlackRock LifePath Index 2060	** 278,250
*	John Hancock USA	16,667	Units	BlackRock LifePath Index 2055	** 425,268
*	John Hancock USA	35,278	Units	BlackRock LifePath Index 2050	** 881,967
*	John Hancock USA	14,912	Units	BlackRock LifePath Index 2045	** 362,511
*	John Hancock USA	33,643	Units	BlackRock LifePath Index 2040	** 778,189
*	John Hancock USA	44,832	Units	BlackRock LifePath Index 2035	** 982,225
*	John Hancock USA	152,425	Units	BlackRock LifePath Index 2030	** 3,121,500
*	John Hancock USA	38,862	Units	BlackRock LifePath Index 2025	** 747,999
*	John Hancock USA	2,151	Units	BlackRock LifePath Index Ret	** 36,968
*	John Hancock USA	23,436	Units	JH Multimanager 2065 Lifetime	** 325,090
*	John Hancock USA	172,805	Units	JH Multimanager 2060 Lifetime	** 3,656,776
*	John Hancock USA	258,779	Units	JH Multimanager 2055 Lifetime	** 5,722,129
*	John Hancock USA	325,402	Units	JH Multimanager 2050 Lifetime	** 8,409,675
*	John Hancock USA	440,220	Units	JH Multimanager 2045 Lifetime	** 11,268,338
*	John Hancock USA	530,385	Units	JH Multimanager 2040 Lifetime	** 13,522,451
*	John Hancock USA	766,192	Units	JH Multimanager 2035 Lifetime	** 18,994,967
*	John Hancock USA	681,807	Units	JH Multimanager 2030 Lifetime	** 15,822,866
*	John Hancock USA	681,631	Units	JH Multimanager 2025 Lifetime	** 14,834,862
*	John Hancock USA	203,378	Units	JH Multimanager 2020 Lifetime	** 4,031,133
*	John Hancock USA	32,410	Units	JH Multimanager 2015 Lifetime	** 593,801
*	John Hancock USA	77,299	Units	JH Multimanager 2010 Lifetime	** 1,268,341
*	John Hancock USA	178,179	Units	JH Multimanager Aggressive LS	** 6,312,024
*	John Hancock USA	493,016	Units	JH Multimanager Growth LS	** 16,332,997
*	John Hancock USA	431,066	Units	JH Multimanager Balanced LS	** 12,314,294
*	John Hancock USA	123,950	Units	JH Multimanager Moderate LS	** 2,923,607
*	John Hancock USA	35,534	Units	JH Multimanager Conserv LS	** 707,608
*	John Hancock USA	65,913	Units	Blue Chip Growth Fund	** 7,942,834
*	John Hancock USA	39,449	Units	Columbia Overseas Value Func	** 490,032
*	John Hancock USA	23,446	Units	DFA US Targeted Value Fund	** 1,056,081
*	John Hancock USA	26,884	Units	EuroPacific Growth Fund	** 2,369,002
*	John Hancock USA	18,556	Units	Fidelity International Index	** 1,044,143
*	John Hancock USA	85,416	Units	Fidelity Mid Cap Index Fund	** 3,131,610
*	John Hancock USA	7,403	Units	Financial Industries Fund	** 261,859
*	John Hancock USA	26,210	Units	Invesco Developing Mkt	** 1,392,024
*	John Hancock USA	50,823	Units	MiFS Mid Cap Growth Fund	** 1,921,662
*	John Hancock USA	32,235	Units	Real Est. Securities Fund	** 1,068,391
*	John Hancock USA	22,427	Units	Science & Technology Fund	** 2,402,942
*	John Hancock USA	10,137	Units	T. Rowe Price Health Sci	** 1,950,693
*	John Hancock USA	49,967	Units	TIAA - CREF Small-Cap Blend Idx	** 1,810,641
*	John Hancock USA	6,466	Units	Vanguard Energy Fund	** 627,071
*	John Hancock USA	8,936	Units	Vanguard Explorer Fund	** 2,327,427
*	John Hancock USA	25,237	Units	Wells Fargo Special MC Value	** 1,596,821
*	John Hancock USA	190,169	Units	500 Index Fund	** 12,912,474
*	John Hancock USA	101,474	Units	JPMorgan Equity Income Fund	** 2,829,836
*	John Hancock USA	22,464	Units	New Perspective Fund	** 2,372,114
*	John Hancock USA	30,663	Units	MFS Utilities Fund	** 852,628
*	John Hancock USA	81,685	Units	PGIM Global Total Return Func	** 666,689
*	John Hancock USA	75,124	Units	Federated High Yield Bond	** 1,117,899
*	John Hancock USA	134,931	Units	John Hancock Bond Fund	** 2,709,628
*	John Hancock USA	14,753	Units	US Government Securities	** 253,551
*	John Hancock USA	166,732	Units	Vanguard Total Bond Market Idx	** 2,099,034
	Total Investments Held in Pooled Separate Accounts				201,955,484
	Interest in Common Collective Trust				
*	John Hancock USA	4,239,327	Units	John Hancock Stable Value Fund	** 4,870,937
*	Participant Loans (Notes Receivable from Participants)				
			4% - 8%		2,013,875
	Total Assets Held at End of Year				\$ 209,043,719

*Party-in-Interest

**Cost information is not required for participant-directed investments and therefore is not included.

**WORKSMART SYSTEMS, INC.
401(k) PROFIT SHARING PLAN
EIN: 35-2060071**

PLAN NUMBER: 001

**FORM 5500, SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2021**

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside	Contributions Pending Correction in VFCP	
2020	\$ <u>1,073</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,073</u>	\$ <u>-</u>

Multiple Employer Plan Participating Employer Information

WorkSmart Systems, Inc.; 35-2060071; 001

(1) Name of Participating Employer	(2) EIN	(3) % of Total Contributions for Plan Year	(4) Aggregate Account Balances at End of Year Attributable to Participating Employer
WorkSmart Systems, Inc.	35-2060071	1.69%	3,607,423.40
1962 LLC	82-2284715	0.14%	215,077.52
7PSolutions, LLC	45-5635051	0.11%	110,060.56
A.M. Machine Co., Inc.	35-1275035	0.27%	222,530.76
A/M Management, Inc.	47-2272816	0.00%	-
Accufast Holdings. LLC	45-4993548	0.25%	732,984.49
Achieva, Inc	35-2030702	0.00%	-
Acorn Group, Inc.	35-1745256	0.00%	-
Advance Aero, Inc.	83-0497792	0.01%	3,829.53
Advanced Urology LLC	35-2148527	0.24%	1,115,740.36
Agresta Storms & O'Leary PC	56-2353893	1.51%	2,792,585.17
Alpha Gamma Delta Foundation	35-2057322	0.15%	60,140.78
Alpha Gamma Delta Fraternity, Inc.	22-1550561	0.16%	78,602.55
Alpha Gamma Delta Property Management, LLC	45-3130340	1.19%	1,189,247.60
American Pain Consortium Management, LLC	93-6859136	0.00%	124.84
American Pain Consortium Management, LLC	93-6859136	3.63%	5,762,890.40
Area 10 Council on Aging of Monroe and Owen Counties Inc	31-0955307	0.11%	109,358.95
Ashpaugh Electric, Inc.	35-1435290	0.03%	427,876.91
AttaBoy Plumbing Company	35-2150811	0.00%	-
Auralex Acoustics, Inc.	35-1908819	0.55%	2,070,485.43
Auto Research Center, LLC	35-2040488	0.16%	1,672,244.77
Automation Training	20-0391510	0.03%	539,059.02
Base Camp Country, Inc.	82-2630824	1.12%	784,807.38
Berman Group, PC	20-4904819	0.20%	0.00
Best Management, LLC	26-1962060	0.00%	9,373.84
Bewlogix, LLC	84-1929434	0.04%	64,063.89
Beyond Payroll Management, Inc.	84-4087847	0.20%	91,853.79
BLASTmedia, Inc.	20-2157963	1.52%	2,864,450.94
Bleeke Dillon Crandall, P. C.	35-2143612	0.74%	2,793,313.48
Bloomerang, LLC	46-0707085	1.41%	0.53
Boland Enterprises, Inc.	35-1701566	0.00%	179,955.54
Booher Building Company, Inc.	32-0111900	0.29%	142,865.80
Brenwick Development Company, Inc.	35-1365376	0.01%	392,982.08
Bridgenorth Home, LLC	81-2999732	0.03%	29,030.53
Broadmoor Country Club	35-0196775	0.03%	14,856.27
BSE, Inc.	84-3924555	0.08%	145,267.69
C M Buck & Associates Inc	35-1120806	1.36%	3,090,590.70
C-CAT, Inc	26-0609889	0.46%	1,078,513.55
CCT Enterprises, LLC	27-3539392	0.00%	8,039.64
Cedar Ridge Apartments	35-1529110	0.00%	-
CEP Sales, Inc.	35-1932087	0.84%	876,500.72
Circle City Deli Provisions, Inc.	26-0647089	0.40%	961,152.64
Circle City Sonorans, LLC	47-4406522	0.02%	9,534.20
ClearVision AV LLC	46-3632254	0.10%	17,517.84
Commercial Food Systems, Inc.	35-1616104	0.35%	2,057,273.63
Core Planning Strategies, LLC	46-1443208	0.18%	398,940.99
Cornerstone Communications, LLC	35-2025107	0.17%	1,321,739.24
Covi, Inc.	35-2114913	0.11%	47,310.57
Crest Management, Inc.	35-1591402	0.00%	74,472.05
Crestline Property Management, LLC	20-3129008	0.21%	433,170.14
Crooked Creek Apartments	35-1502549	0.02%	13,465.84
D & E Personnel, Inc.	35-1946613	0.88%	1,860,482.66
Davis Building Group, LLC	26-3486863	0.59%	274,702.68
Davis Financial Group, LLC	84-4819381	0.00%	-
Dittoe Public Relations	35-2085100	0.75%	2,467,234.68

Multiple Employer Plan Participating Employer Information

WorkSmart Systems, Inc.; 35-2060071; 001

(1) Name of Participating Employer	(2) EIN	(3) % of Total Contributions for Plan Year	(4) Aggregate Account Balances at End of Year Attributable to Participating Employer
DORIS, LLC	46-0681332	0.00%	-
Dorsand Management Company, Inc.	35-2036682	1.53%	4,179,334.40
Drywall Contractors, Inc. dba Associated Drywall Partners, Inc.	35-1933422	0.42%	409,951.69
Duke Homes, Inc.	35-1752566	0.14%	30,583.93
E-gineering, LLC	35-2116538	4.47%	7,629,817.33
EJH Consulting, Inc.	73-1644290	0.00%	31,829.27
Elevate Indianapolis	81-0807405	0.13%	42,179.59
Engineering Collaborative, LLC	46-1503287	0.34%	613,163.66
Enterprise Marking Products, Inc.	35-1759733	0.34%	687,573.41
Enterprise Technology Group, LLC	20-3852653	1.22%	2,354,294.92
Fall Creek Enterprises of Indianapolis, Inc.	35-1723507	1.08%	985,814.41
Financial Partners Group, LLC	39-2051041	0.49%	138,797.74
FlowPro Plumbing and Drain Service, LLC	83-0591793	0.00%	-
Frew Process Group, LLC	45-4150508	0.14%	438,060.74
Gale Force Software Corporation	20-4157792	0.31%	1,099,106.17
Gateway Communities, LLC	47-4897680	0.00%	-
Gateway Resources, Inc.	20-2680925	1.14%	2,073,045.97
Girl Scouts of Northern Indiana-Michiana	35-0868091	0.41%	273,381.46
Greater Indianapolis Literacy League dba Indy Reads	31-1227489	0.03%	69,084.68
Gripp Incorporated	35-1861590	0.59%	276,245.08
Hageman Group, LLC	45-3985302	0.00%	0.03
Halakar Property Management, Inc.	26-3266197	0.18%	97,870.23
Harden Jackson, LLC	45-2737454	0.04%	85,532.92
hc1.com Inc.	35-2028710	3.68%	4,978,564.76
Herron Property Management LLC	85-1389589	0.05%	16,545.68
Hittle Insurance	45-5129632	0.02%	2,200.76
Hoosier Families, Inc.	81-0803737	0.00%	1,367.30
Humane Society for Hamilton County	35-1610723	0.15%	218,752.86
Humane Society of Indianapolis, Inc.	35-0876385	0.53%	780,919.52
I.D.O. Incorporated	35-2075412	0.50%	744,838.01
IAHSA	35-1844985	0.19%	761,376.69
Ice Barn Indiana, LLC	85-1747600	0.00%	-
Immigrant Welcome Center	20-3222424	0.14%	30,650.28
Independent Rail Corporation	35-2134535	0.10%	251,933.58
Indiana Connected by 25, Inc.	45-5056874	0.31%	214,564.85
Indiana Cooperative Development Center	61-1487004	0.07%	111,502.60
Indiana Family Institute	35-1790240	0.00%	72,155.75
Indiana Health Care Association	35-6043509	0.57%	1,082,423.81
Indiana Health Information Exchange, Inc.	36-4550324	4.55%	8,154,528.41
Indiana Perinatal Network	35-1771516	0.00%	0.00
Indiana Pork Producers Association	35-1137307	0.21%	415,011.55
Indiana Precision Grinding, Inc.	35-1815212	0.26%	1,449,782.63
Indianapolis Public Schools Education Foundation	31-1103966	0.00%	-
Indy Data Partners, Inc.	46-5185534	0.44%	680,983.26
Indy East Staffing, Inc.	27-0649052	0.24%	284,024.29
Ingrid Mason , M.D. PC	35-1913579	0.01%	76,037.30
Interactive Academy, Inc.	35-2110329	0.56%	606,171.13
ITPA, Inc.	84-3762697	0.14%	84,408.50
JB Adams Designs LLC	81-2652069	0.09%	43,442.13
JM Tax Advocates LLC	27-2134661	0.42%	32,770.76
John H Boner Community Center	23-7204495	0.79%	1,451,533.58
JRA Architecture, LLC	35-1989660	0.42%	1,390,754.30
JRF Construction, Inc.	35-2075160	0.87%	1,334,738.00
JS Ruiz Realty, Inc.	84-1713663	0.02%	232,233.34
Justus Property Management, Inc.	35-1786051	0.00%	0.00
Kenney Machinery Corporation	35-0437530	2.11%	5,969,460.21

Multiple Employer Plan Participating Employer Information

WorkSmart Systems, Inc.; 35-2060071; 001

(1) Name of Participating Employer	(2) EIN	(3) % of Total Contributions for Plan Year	(4) Aggregate Account Balances at End of Year Attributable to Participating Employer
Kitchens By Design, Inc.	35-2088539	0.23%	1,207,043.59
Lambda Chi Alpha Foundation, LLC	13-6266432	0.40%	-
Lambda Chi Alpha Fraternity, Inc.	35-0459180	0.08%	-
Legacy Consultants Group	47-4891901	0.03%	28,897.04
Leon Consulting, LLC dba LK Marketing Services	26-4196041	0.31%	529,789.72
LFM Quality Laboratories, Inc.	35-1942953	0.26%	57,355.78
Liberty Industries Investments, LLC	84-3695462	0.15%	314,876.46
Lieberman Enterprises, Inc.	35-2139018	0.90%	2,429,129.40
Life Recovery Associates, LLC	33-1185144	0.15%	128,311.86
LSAI Labs, LLC	46-4853369	0.11%	106,411.29
Lynn Douglas	81-1015362	0.20%	408,450.44
Maddock Construction Equipment, LLC	46-2189878	0.00%	35,985.93
Magnetic Instrumentation Company, LLC	47-1289832	0.35%	1,497,159.47
MarketWise Solutions	35-2120487	0.00%	113,969.71
Mary Rigg Neighborhood Center	35-0868954	0.30%	433,486.94
Materials Data Management, Inc.	27-2801798	0.44%	270,454.73
Mattingly Construction Co., Inc.	45-1828817	0.58%	1,045,421.04
MCP USA, Inc.	30-0990607	0.38%	444,770.12
Mental Health Association of Indiana, Inc. dba Mental Health of Indiana	35-0896905	0.23%	805,643.58
Michele O'Mara, LCSA, LLC	27-2090775	0.03%	117,157.66
MicroMini Associates, Inc.	35-1692418	0.00%	11,829.14
Midwest Associates of Indianapolis, LLC	20-8461215	0.31%	406,404.17
Midwest Compliance Laboratories, LLC	26-3351610	0.96%	478,383.64
Midwest Ear Institute P.C.	35-1967489	0.72%	3,509,427.40
Midwest ECS LLC	84-2877465	0.00%	-
Midwest Generator Solutions LLC	81-4249712	0.04%	108,018.55
Millennium Sounds, Inc.	35-2087772	0.05%	59,386.97
Mitchell Law Group, P.C.	35-2114537	0.15%	931,520.87
Moeller Printing Co Inc	35-1499270	0.11%	233,308.30
Monarch Management & Realty, Inc.	35-1294928	0.11%	467,932.98
Monday Voigt Products, Inc.	20-2257562	0.48%	1,474,076.45
Motivating Systems, LLC	81-4821833	1.00%	1,190,085.93
MSP Aviation Inc	43-1962448	0.32%	836,414.64
Mundell & Associates, Inc.	35-1965332	0.82%	3,157,418.93
Nameless Catering Company	46-2231863	0.06%	16,843.21
NAMI Indiana, Inc.	35-1640701	0.09%	584,589.40
NAMIC Insurance Company, Inc.	35-1701158	1.45%	2,789,546.46
National Association of Mutual Insurance Companies	35-0539460	7.11%	18,107,543.20
National Independent Statistical Service	36-6102417	1.03%	4,341,322.41
National Panhellenic Conference, Inc.	52-6057229	0.27%	87,373.90
Newco Dealers Wholesale, Inc.	37-1827415	1.03%	2,743,483.85
Newton Becker Bouwkamp Pendoski, PC	20-8023745	0.32%	1,681,173.22
Nextremity Solutions, Inc.	38-3791338	1.34%	2,227,450.06
Nick Dancer Concrete, LLC	27-4079808	0.16%	74,724.66
Nova Hydraulics, Inc.	35-2049984	0.86%	3,818,393.13
Novi, LLC	85-1176868	0.39%	221,593.98
Odle, McGuire & Shook Corporation	35-1092739	0.22%	1,527,663.11
OES-Solutions, Inc.	35-2122172	0.62%	1,025,785.87
OmniSource Marketing Group, Inc.	35-1771557	0.81%	2,908,547.84
ParaPRO LLC	35-2054860	3.47%	7,572,019.95
Pashen, Inc. dba Carroll Wine & Spirits	20-2662068	0.61%	1,523,262.33
Pathway to Recovery	35-1820889	0.09%	63,615.80
Peachin, Schwartz & Weingardt, P.C.	35-1813627	0.91%	2,615,342.92
Percussive Arts Society, Inc.	73-1385753	0.19%	168,910.50
Perpetual Technologies, Inc.	35-2020981	0.00%	206,732.73
Phelps River City, Inc.	35-2010264	0.20%	194,182.29

Multiple Employer Plan Participating Employer Information

WorkSmart Systems, Inc.; 35-2060071; 001

(1) Name of Participating Employer	(2) EIN	(3) % of Total Contributions for Plan Year	(4) Aggregate Account Balances at End of Year Attributable to Participating Employer
Pleasant Springs Apartments	35-2121251	0.29%	225,730.98
Prodigy Group, Inc.	35-2091757	0.00%	137,370.46
Progressive Cancer Care, LLC	32-0061469	0.14%	419,074.08
Pyatt Builders, LLC	26-4592625	1.46%	1,315,050.71
Real Market, Inc.	35-1995925	0.00%	599,803.27
RENU Property Management, LLC	27-1367084	0.30%	117,975.51
RizCole Management, Inc dba Riz Cole Outdoor	45-1443075	0.07%	83,653.54
Rock Steady Boxing, Inc.	20-5113083	0.21%	110,341.44
Roller Skating Rink Operators Association dba Roller Skating Association International	38-0981232	0.00%	-
Romine Business Services, LLC	81-4837037	0.06%	12,488.50
RTM Consultants, Inc.	35-1892353	0.78%	3,549,523.70
Sagamore Institute, Inc.	20-1161578	0.80%	1,999,646.10
SBTP, Inc.	46-4258870	0.09%	165,330.92
SeaBreeze Technologies, LLC dba Acuity Environmental	04-3713677	0.53%	530,984.00
Security Paks International, LLC	20-5891954	0.07%	672,070.02
Servant 42, Inc.	82-3514348	0.03%	22,272.94
Shamrock Builders, Inc.	35-1298876	0.65%	1,562,757.43
Sign Craft Industries, Inc.	35-2144636	0.20%	663,998.47
Single Source Systems, Inc.	35-1635136	0.56%	2,806,773.24
Society of St. Vincent de Paul Archdiocesan Council of Indy	37-1507632	0.05%	11,163.79
Southside Youth Council, Inc. dba Reach for Youth	23-7456842	0.09%	202,954.17
StatWax, LLC	47-4036102	0.29%	417,824.52
SteadyServ Technologies, LLC	45-4610612	0.00%	-
Stonemill Consulting, LLC	27-2546672	0.40%	548,679.64
Stopover, Inc.	23-7204495	0.00%	7,104.35
Superior Metal Technologies, LLC	37-1446269	0.44%	726,879.17
T & T Sales and Promotions, Inc.	26-3900677	0.32%	575,811.71
Tempest Homes, LLC	35-2173196	1.37%	3,072,161.38
The ALTRUIST Group, LLC	47-5299875	0.00%	12,623.57
The Grand Chapter of Phi Sigma Kappa	23-1500981	0.20%	656,399.11
The National Institute for Fitness and Sport, Inc.	31-1130407	0.67%	3,063,885.14
The PATH School, Inc.	83-3099267	0.33%	100,569.11
The Peterson Company, LLC	27-2294915	1.04%	2,994,852.27
The Tyra Law Firm, P.C.	26-1194460	0.34%	636,285.63
The Village of Westclay Owners Association, Inc.	35-2079535	0.28%	354,149.46
THW, Inc., dba The Basement	26-0617349	1.57%	1,394,196.88
TMS Partners, Inc.	20-1144210	0.18%	657,792.56
Tom Farms Payserv, LLC	27-1488620	0.22%	675,353.44
Tuck & Roll Inc. dba Express Employment Professionals	26-2026144	0.28%	198,680.50
Universal Roofing LLC	20-5014410	0.56%	1,781,886.12
Valenti Real Estate Services, Inc.	35-1617625	0.61%	1,641,085.66
Validus Venture Group, LLC dba CasePacer	84-4973204	0.13%	179,590.75
VanCom, LLC	81-5018036	0.03%	111,543.08
Vanities International, LLC	83-2269889	0.10%	27,976.64
wdg Construction & Development Services, Inc.	20-2168006	0.07%	109,713.21
White's Electrical LLC	35-2145256	0.00%	0.00

**WORKSMART SYSTEMS, INC.
401(k) PROFIT SHARING PLAN
EIN: 35-2060071**

PLAN NUMBER: 001

**FORM 5500, SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2021**

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside	Contributions Pending Correction in VFCP	
2020	\$ <u>1,073</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,073</u>	\$ <u>-</u>

WORKSMART SYSTEMS, INC.
401(k) PROFIT SHARING PLAN
EIN: 35-2060071
PLAN NUMBER: 001
FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2021

(b) Identity of Issue, Borrower, Lessor, or Similar Party		(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value		(d) Cost	(e) Current Value
	Cash and Cash Equivalents		Cash and Cash Equivalents	**	\$ 203,423
	John Hancock USA				
Investments Held in Pooled Separate Accounts					
*	John Hancock USA	6,447	Units	BlackRock LifePath Index 2065	** 92,562
*	John Hancock USA	12,633	Units	BlackRock LifePath Index 2060	** 278,250
*	John Hancock USA	16,667	Units	BlackRock LifePath Index 2055	** 425,268
*	John Hancock USA	35,278	Units	BlackRock LifePath Index 2050	** 881,967
*	John Hancock USA	14,912	Units	BlackRock LifePath Index 2045	** 362,511
*	John Hancock USA	33,643	Units	BlackRock LifePath Index 2040	** 778,189
*	John Hancock USA	44,832	Units	BlackRock LifePath Index 2035	** 982,225
*	John Hancock USA	152,425	Units	BlackRock LifePath Index 2030	** 3,121,500
*	John Hancock USA	38,862	Units	BlackRock LifePath Index 2025	** 747,999
*	John Hancock USA	2,151	Units	BlackRock LifePath Index Ret	** 36,968
*	John Hancock USA	23,436	Units	JH Multimanager 2065 Lifetime	** 325,090
*	John Hancock USA	172,805	Units	JH Multimanager 2060 Lifetime	** 3,656,776
*	John Hancock USA	258,779	Units	JH Multimanager 2055 Lifetime	** 5,722,129
*	John Hancock USA	325,402	Units	JH Multimanager 2050 Lifetime	** 8,409,675
*	John Hancock USA	440,220	Units	JH Multimanager 2045 Lifetime	** 11,268,338
*	John Hancock USA	530,385	Units	JH Multimanager 2040 Lifetime	** 13,522,451
*	John Hancock USA	766,192	Units	JH Multimanager 2035 Lifetime	** 18,994,967
*	John Hancock USA	681,807	Units	JH Multimanager 2030 Lifetime	** 15,822,866
*	John Hancock USA	681,631	Units	JH Multimanager 2025 Lifetime	** 14,834,862
*	John Hancock USA	203,378	Units	JH Multimanager 2020 Lifetime	** 4,031,133
*	John Hancock USA	32,410	Units	JH Multimanager 2015 Lifetime	** 593,801
*	John Hancock USA	77,299	Units	JH Multimanager 2010 Lifetime	** 1,268,341
*	John Hancock USA	178,179	Units	JH Multimanager Aggressive LS	** 6,312,024
*	John Hancock USA	493,016	Units	JH Multimanager Growth LS	** 16,332,997
*	John Hancock USA	431,066	Units	JH Multimanager Balanced LS	** 12,314,294
*	John Hancock USA	123,950	Units	JH Multimanager Moderate LS	** 2,923,607
*	John Hancock USA	35,534	Units	JH Multimanager Conserv LS	** 707,608
*	John Hancock USA	65,913	Units	Blue Chip Growth Fund	** 7,942,834
*	John Hancock USA	39,449	Units	Columbia Overseas Value Func	** 490,032
*	John Hancock USA	23,446	Units	DFA US Targeted Value Fund	** 1,056,081
*	John Hancock USA	26,884	Units	EuroPacific Growth Fund	** 2,369,002
*	John Hancock USA	18,556	Units	Fidelity International Index	** 1,044,143
*	John Hancock USA	85,416	Units	Fidelity Mid Cap Index Fund	** 3,131,610
*	John Hancock USA	7,403	Units	Financial Industries Fund	** 261,859
*	John Hancock USA	26,210	Units	Invesco Developing Mkt	** 1,392,024
*	John Hancock USA	50,823	Units	MiFS Mid Cap Growth Fund	** 1,921,662
*	John Hancock USA	32,235	Units	Real Est. Securities Fund	** 1,068,391
*	John Hancock USA	22,427	Units	Science & Technology Fund	** 2,402,942
*	John Hancock USA	10,137	Units	T. Rowe Price Health Sci	** 1,950,693
*	John Hancock USA	49,967	Units	TIAA - CREF Small-Cap Blend Idx	** 1,810,641
*	John Hancock USA	6,466	Units	Vanguard Energy Fund	** 627,071
*	John Hancock USA	8,936	Units	Vanguard Explorer Fund	** 2,327,427
*	John Hancock USA	25,237	Units	Wells Fargo Special MC Value	** 1,596,821
*	John Hancock USA	190,169	Units	500 Index Fund	** 12,912,474
*	John Hancock USA	101,474	Units	JPMorgan Equity Income Fund	** 2,829,836
*	John Hancock USA	22,464	Units	New Perspective Fund	** 2,372,114
*	John Hancock USA	30,663	Units	MFS Utilities Fund	** 852,628
*	John Hancock USA	81,685	Units	PGIM Global Total Return Func	** 666,689
*	John Hancock USA	75,124	Units	Federated High Yield Bond	** 1,117,899
*	John Hancock USA	134,931	Units	John Hancock Bond Fund	** 2,709,628
*	John Hancock USA	14,753	Units	US Government Securities	** 253,551
*	John Hancock USA	166,732	Units	Vanguard Total Bond Market Idx	** 2,099,034
Total Investments Held in Pooled Separate Accounts					201,955,484
Interest in Common Collective Trust					
*	John Hancock USA	4,239,327	Units	John Hancock Stable Value Fund	** 4,870,937
Participant Loans (Notes Receivable from Participants)					
				4% - 8%	2,013,875
Total Assets Held at End of Year					\$ 209,043,719

*Party-in-Interest

**Cost information is not required for participant-directed investments and therefore is not included.