

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>PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/1991</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>95-1634364</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>619-238-1900</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541110</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>05/01/1991</u>		2b Employer Identification Number (EIN) <u>95-1634364</u>		2c Plan Sponsor's telephone number <u>619-238-1900</u>		2d Business code (see instructions) <u>541110</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>05/01/1991</u>											
2b Employer Identification Number (EIN) <u>95-1634364</u>											
2c Plan Sponsor's telephone number <u>619-238-1900</u>											
2d Business code (see instructions) <u>541110</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>PROCOPIO, CORY, HARGREAVES & SAVITCH LLP</u> <u>525 B STREET, SUITE 2200</u> <u>SAN DIEGO, CA 92101</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.	10/18/2022	JAMES G PERKINS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 407
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 291 6a(2) 293 6b 0 6c 114 6d 407 6e 0 6f 407 6g 377 6h 29
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2T 3B b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions: 4B	
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>5</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 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	D Employer Identification Number (EIN) 95-1634364

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
NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0509570	67091	29308	1	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
811	156

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
WILLIAM F POLLAK
202 SADDLE CLUB LN
HENDERSONVILLE, NC 28739

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
686	141	OTHER COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
MULROY INSURANCE AGENCY LLC
1500 QUAIL ST
STE 600
NEWPORT BEACH, CA 92660

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
125	15	OTHER COMPENSATION	3

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

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

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

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

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(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	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

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
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
d	Total of balance and additions (add lines 7b and 7c(6))	7d	0
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
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

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)	8696
(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)	8696
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 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 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	D Employer Identification Number (EIN) 95-1634364	

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
PACIFIC MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-1079000	67466	1A22126900	1	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
561	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
RILEY JAMES KELLY
4540 KEARNY VILLA RD
STE 114
SAN DIEGO, CA 92123-1558

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
561	0	N/A	3

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

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

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

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

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	(c) Amount	(d) Purpose	

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	(c) Amount	(d) Purpose	

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

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
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
d	Total of balance and additions (add lines 7b and 7c(6))	7d	0
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
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

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)	0
(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 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 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	D Employer Identification Number (EIN) 95-1634364	

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
PACIFIC MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-1079000	67466	1A22140220	1	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 561	(b) Total amount of fees paid 0
---	------------------------------------

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
RILEY JAMES KELLY
4540 KEARNY VILLA RD
STE 114
SAN DIEGO, CA 92123-1558

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
561	0	N/A	3

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

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

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

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(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	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
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
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
d	Total of balance and additions (add lines 7b and 7c(6))	7d	0
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
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

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)	7600	
(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)		7600
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 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 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	D Employer Identification Number (EIN) 95-1634364

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
PENN MUTUAL LIFE INSURANCE

(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
23-9052300	67644	8001387	1	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	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
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
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
d	Total of balance and additions (add lines 7b and 7c(6))	7d	0
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
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

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)	2600	
(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)	2600	
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 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 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	D Employer Identification Number (EIN) 95-1634364

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
AMERICAN UNITED LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0145825	60895	R00133	159	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	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	4999484
c	Additions: (1) Contributions deposited during the year	7c(1)	619227
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	47483
	(4) Transferred from separate account.....	7c(4)	992685
	(5) Other (specify below)	7c(5)	19742
	(6) Total additions	7c(6)	1679137
d	Total of balance and additions (add lines 7b and 7c(6))	7d	6678621
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	630131
	(2) Administration charge made by carrier.....	7e(2)	6235
	(3) Transferred to separate account.....	7e(3)	1770995
	(4) Other (specify below)	7e(4)	9435
	(5) Total deductions	7e(5)	2416796
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	4261825

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) ▶ **GROUP ANNUITY CONTRACT**

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 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	D Employer Identification Number (EIN) 95-1634364	

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

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

ONEAMERICA RETIREMENT SERVICES

46-5378846

(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 37 38 64 65	RECORDKEPER	132139	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

RICE HALL JAMES & ASSOC

600 WEST BROADWAY
STE 1000
SAN DIEGO, CA 92101

(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 51	INVESTMENT MANAGER	39618	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DOWLING & YAHNKE LLC

12340 EL CAMINO REAL
SUITE 450
SAN DIEGO, CA 92130

(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 51	INVESTMENT MANAGER	34466	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

TD AMERITRADE

P.O. BOX 2226
OMAHA, NE 68103

(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 51	INVESTMENT MANAGER	20120	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JAN GLEISNER

1299 4TH ST
STE 200
SAN RAFAEL, CA 94901

(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 51	INVESTMENT MANAGER	12595	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UBS FINANCIAL SERVICES

1200 PROSPECT ST
SUITE 300
LA JOLLA, CA 92037

(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 51	INVESTMENT MANAGER	10891	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

TOM MONAHAN INDEPENDENT FINANCIAL G

2648 E STREET
SAN DIEGO, CA 92102

(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 51	INVESTMENT MANAGER	10007	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MG TRUST COMPANY DBA MATRIX TRUST C

75-3182674

(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 16 19 21 25 36 37 38 50 60 62 64 65	TRUSTEE/RECORD KEEPER	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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
MATRIX TRUST COMPANY	18 19 21 25 49 50 62	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MATRIX TRUST COMPANY 75-3182674	SEE ATTACHMENT MATRIX TRUST COMPANY SCHEDULE C DISCLOSURES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MSCS FINANCIAL SERVICES DIVISION OF	50 59 60 61 63 68	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MSCS FINANCIAL SERVICES DIVISION OF 33-1151291	SEE ATTACHMENT MATRIX TRUST COMPANY SCHEDULE C DISCLOSURES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	D Employer Identification Number (EIN) 95-1634364	

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	40890	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	129341
(2) Participant contributions.....	1b(2)	0	120742
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6554928	5898499
(2) U.S. Government securities	1c(2)	315070	351734
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	370135	0
(B) All other	1c(3)(B)	250900	436720
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	520343	611447
(B) Common	1c(4)(B)	18768091	22383899
(5) Partnership/joint venture interests	1c(5)	16497639	19990033
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	713939	820649
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	95421454	114219236
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	4970401	4261825
(15) Other.....	1c(15)	33182	0

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	144456972 169224125
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	0 0
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	144456972 169224125

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	4069338
	(B) Participants	2a(1)(B)	2689634
	(C) Others (including rollovers).....	2a(1)(C)	619771
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	7378743
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	23851
	(B) U.S. Government securities	2b(1)(B)	15739
	(C) Corporate debt instruments	2b(1)(C)	14063
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	31547
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	85200
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	312522
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	7791125
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	8103647
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	19261924
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	18784961
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	476963
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	5233521
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	5233521

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		7217505
c Other income.....	2c		938572
d Total income. Add all income amounts in column (b) and enter total.....	2d		29434151
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	4769740	
(2) To insurance carriers for the provision of benefits.....	2e(2)	18896	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		4788636
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		17491
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	131989	
(3) Investment advisory and management fees.....	2i(3)	127116	
(4) Other.....	2i(4)	730	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		259835
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		5065962
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		24368189
l Transfers of assets:			
(1) To this plan.....	2l(1)		398964
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **MAYER HOFFMAN MCCANN P.C.**

(2) EIN: **43-1947695**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

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

A Name of plan PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	D Employer Identification Number (EIN) 95-1634364

Part I	Distributions
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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): 27-1228437		
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
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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.
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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 _____

**Procopio, Cory, Hargreaves
& Savitch LLP
401(k) Profit Sharing Plan**

Financial Statements and Supplemental Schedule
December 31, 2021 and 2020



Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

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Supplemental Schedule *

Schedule H, line 4i - Schedule of Assets (Held at End of Year)	19-31
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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.



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INDEPENDENT AUDITORS' REPORT

To the Retirement Plan Committee
Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan

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

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

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Qualified Opinion on the 2021 Financial Statements

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, 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 Qualified Opinion on the 2021 Financial Statements

As more fully described in Notes 2 and 3 to the financial statements, the Department of Labor Rules and Regulations and accounting principles generally accepted in the United States of America require Plan investments to be valued at fair value as of the end of the Plan year. Plan management does not have adequate procedures to properly report fair value of certain alternative investments as of year-end and therefore these certain alternative investments may not be presented in conformity with the Department of Labor's Rules and Regulations and accounting principles generally accepted in the United States of America. The effects of the financial statements and supplemental schedule of not applying the adequate procedures to determine the fair value of these investments has not been determined.

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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the 2021 financial statements are issued or 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 for the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 these financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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



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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, line 4i – Schedule of Assets (Held at End of Year) December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule 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 supplemental schedule related to assets held by Matrix Trust Company 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).

Other Matter - Auditors’ Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the 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 the qualified institution. In our report dated October 12, 2021, we indicated that (a) because of the significance of the information that we did not audit and management not having



adequate procedures to properly report fair value of certain alternative investments, 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.

Mayer Hoffman McCann P.C.

San Diego, CA
October 17, 2022

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2021	2020
Assets		
Investments, at fair value	\$ 168,957,276	\$ 145,769,975
Total investments	168,957,276	145,769,975
Receivables:		
Employer contributions	1,117,030	1,004,934
Participant contributions	103,458	125,260
Notes receivable from participants	820,649	713,939
Other receivables	250,082	-
Total receivables	2,291,219	1,844,133
Net Assets Available for Benefits	\$ 171,248,495	\$ 147,614,108

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

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

<i>Year Ended December 31,</i>		2021
Additions to Net Assets		
Investment income:		
Net appreciation of investments	\$	11,709,694
Interest and dividends		8,987,115
Total investment income		20,696,809
Interest income on notes receivable from participants		31,547
Contributions:		
Employer contributions		4,181,434
Employee contributions		2,667,832
Rollovers		619,771
Total contributions		7,469,037
Total additions		28,197,393
Deductions from Net Assets		
Benefits paid to participants		4,787,231
Expenses		259,835
Insurance carriers for the provision of benefits		18,895
Total deductions		5,065,961
Net Change in Net Assets Available for Benefits		23,131,432
Transfers to this plan		502,955
Net Assets Available for Benefits, Beginning of Year		147,614,108
Net Assets Available for Benefits, End of Year	\$	171,248,495

The accompanying notes are an integral part of this financial statement.

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Notes to Financial Statements

- 1. Description of the Plan** The following description of the **Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan** (“Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was established on May 1, 1991, as restated November 1, 2004, to enable eligible employees to make pre-tax contributions to the Plan; thereby, providing employees with an opportunity to accumulate funds for their retirement. The Plan is a defined contribution plan established by **Procopio, Cory, Hargreaves & Savitch LLP** (“Partnership”). The Plan covers substantially all employees of the Partnership and is administered by the Partnership. The Plan Custodian, Matrix Trust Company (“Custodian”) has the authority and responsibility for the management and investment of Plan assets. Participants in the Plan may choose to have their deferral and employer match contributions allocated to any investment of their choice.

On March 27, 2020, President Trump signed into law the “Coronavirus Aid, Relief, and Economic Security (CARES) Act.” The CARES Act, among other things, includes several relief provisions available to tax-qualified retirement plans and their participants. Plan management has evaluated the relief provisions available to plan participants under the CARES Act and has implemented the following provisions:

- Special coronavirus distributions up to \$100,000
- Increased the available loan amount as described in Note 1 to the lesser of \$100,000 or 100% of the participant’s vested account balance

The Plan will be amended for the provisions implemented under the CARES Act by the time prescribed.

Eligibility

The Plan covers all employees who have completed 12 consecutive months and 1,000 or more hours of service, are age 21 or older, and are not employees covered by a collective bargaining agreement, independent contract lawyers, independent contract persons, associates, senior counsel attorneys and/or contract/staff lawyers. In August 2020, the plan was amended to change the eligibility requirements for participation. The amendment allows for employees to begin participation in the plan on the first day of the first month after which they meet their eligibility requirements.

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Notes to Financial Statements

<i>Contributions</i>	Each year participants may contribute up to a specified percent of pretax annual compensation, subject to limits of the tax law as defined in the Plan agreement. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan provides that the Partnership may elect to make matching contributions, however the Partnership suspended matching contributions in 2010. Each year, the Partnership may elect to make a discretionary profit sharing contribution for eligible participants who worked 1,000 or more hours during the Plan year and are employed on the last day of the Plan year. The Partnership contributed \$4,181,434 to the Plan in 2021.
<i>Forfeitures</i>	Unvested amounts forfeited by terminated employees are used to reduce future employer and profit sharing contributions payable under the Plan.
<i>Allocations</i>	Each participant's account is credited with the participant's contribution and allocation of the Partnership's contribution and Plan earnings. Allocations are made by the Plan Administrator in a manner which recognizes each participant's account balance, investment selection and timing of contributions and withdrawals. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
<i>Notes receivable from participants</i>	The Plan allows participants to borrow against their vested balances. Loans may not exceed the lesser of \$50,000 or 50% of a participant's vested balance. Loan repayment periods may not exceed five years, or, if lesser, the period ending on the participant's normal retirement age. Residential loan repayment periods may not exceed 30 years. Loans will bear interest at rates commensurate with rates charged by commercial lenders for loans made under similar circumstances. Loans must be adequately secured by the vested balance in the participant's account. Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income from notes receivable from participants was \$31,547 in 2021. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan agreement.

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Notes to Financial Statements

*Notes
receivable from
participants,
cont'd*

Under the CARES Act, the available loan limit was increased to \$100,000 or 100% of the participant's vested account balance. The CARES Act also delayed loan payments for a COVID-19 qualified individual for any loan outstanding on or after March 27, 2020 through December 31, 2020, and, if applicable, extends the loan for up to one year. This increased loan limit was allowed to be taken from March 27, 2020 through September 22, 2020.

*Benefit
payments*

Upon termination of service due to death, disability, or retirement, a participant (or beneficiary) may elect to receive either a lump-sum amount or a series of installments equal to the value of the participant's vested interest in his or her account. For account balances transferred from the Procopio, Cory, Hargreaves & Savitch LLP Money Purchase Pension Plan, participants may elect to be paid with a non-transferable deferred annuity contract.

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by the U.S. Senate on March 26, 2020. Section 2202 of the CARES Act permits eligible Plan participants to request special penalty-free distributions of up to \$100,000 for qualifying coronavirus-related reasons. These reasons include the participant, spouse or dependent diagnosed with COVID-19, adverse financial consequences due to being quarantined, furloughed, laid off, having work hours reduced or being unable to work due to a lack of childcare due to COVID-19. The special coronavirus-related distributions waive the 10% early withdrawal penalty and were allowed to be made between January 1, 2020 and December 31, 2020.

*Transfers to
other plans*

Transfers of assets to other plans primarily represent amounts transferred to another Partnership sponsored plan.

*Plan
expenses*

Certain Plan expenses are deducted from participant accounts or investment income, and the remainder of the Plan expenses are paid by the Partnership.

*Plan
termination*

Although it has not expressed any intent to do so, the Partnership 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.

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Basis of accounting

The Plan uses the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results could differ from estimates.

New accounting pronouncements

There were no new accounting pronouncements in the current year under audit.

Fair value measurement

The Financial Accounting Standards Board (FASB) issued authoritative guidance that provides the framework for measuring fair value. That framework 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 this guidance are described as follows:

Level 1 – Valuation is based upon quoted prices in active markets for identical assets or liabilities.

Level 2 – Valuation is based upon other significant observable inputs (including quoted prices for similar assets or liabilities in active markets, identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, etc.). 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.

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Notes to Financial Statements

Fair value measurement, cont'd

Level 3 – Valuation is based upon significant unobservable inputs, including the reporting entity's own assumptions in determining the fair value of investments.

The inputs or methodology used by valuing securities are not necessarily an indication of risk associated with investing in those securities.

Investments

The tables below set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021, and 2020:

Investments at Fair Value as of December 31, 2021

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 118,357,441	\$ 234,640	\$ -	\$ 118,592,081
Partnership interests*	30,848	-	19,959,186	19,990,034
Common Stock	21,800,031	6,255	21,000	21,827,286
Money market funds	5,907,381	40,249	-	5,947,630
Insurance policies, cash surrender values*	-	803,884	-	803,884
Real Estate Investment Trust*	562,872	-	-	562,872
Other Investments	-	396,472	-	396,472
Preferred Stock*	-	85,000	520,193	605,193
U.S. government securities	-	231,824	-	231,824
Total investments	\$ 146,658,573	\$ 1,798,324	\$ 20,500,379	\$ 168,957,276

* These alternative investments are not recorded at fair value as required by authoritative guidance relating to fair value measurements and disclosure requirements as of and for the year ended December 31, 2021 (see Note 3).

Investments at Fair Value as of December 31, 2020

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 100,385,488	\$ 89,996	\$ -	\$ 100,475,484
Common Stock	18,130,367	3,378	-	18,133,745
Partnership interests*	96,902	-	17,691,196	17,788,098
Money market funds	6,572,144	-	-	6,572,144
Insurance policies, cash surrender values*	-	807,715	-	807,715
Other investments	-	651,719	21,000	672,719
Preferred stock*	-	25,000	520,343	545,343
Real estate investment Trust*	517,116	-	-	517,116
U.S. government securities	-	257,611	-	257,611
Total investments	\$ 125,702,017	\$ 1,835,419	\$ 18,232,539	\$ 145,769,975

* These alternative investments are not recorded at fair value as required by authoritative guidance relating to fair value measurements and disclosure requirements as of and for the year ended December 31, 2020 (see Note 3).

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Notes to Financial Statements

3. Information Certified by the Plan's Custodian (Unaudited)

Mutual funds, money market funds, preferred stocks, and common stocks are stated at fair value. Fair value has been measured using quoted market prices in an active market on the last day of the Plan year. Insurance policies are stated at the cash surrender value, which approximates fair value; however, they may not reflect the values at December 31, 2021. Valuations for U.S. government securities, other investments and corporate debt instruments are obtained from readily available pricing sources for comparable assets. Real estate investment trusts have been measured using estimated valuations of the properties held at different times during the Plan year, which may not approximate fair value at December 31, 2021. Partnership interests have been measured using a variety of methods including income calculations and recent sales, which may not approximate fair value at December 31, 2021. Except for the certain alternative investments that are not recorded at fair value, the Plan presents in the statement of changes in net assets available for benefits the net appreciation or (depreciation) in the fair value of its investments which consists of the realized gains or losses and the unrealized appreciation or (depreciation) on those investments (see Note 2).

Custodian

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Matrix Trust Company, the Plan Custodian, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate with respect to investments:

- Investments at fair value or other reported value
- Net appreciation (depreciation) in reported value of investments
- Notes receivable from participants
- Interest income on notes receivable from participants
- Interest and dividends
- Schedule of assets (held at end of year)

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule. We have reviewed the procedures applied by

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Notes to Financial Statements

<i>Custodian, cont'd</i>	the custodian in valuing certain alternative investments and have determined those procedures are not adequate to measure the fair value of certain alternative investments in accordance with ASC 820. We were unable to determine if any adjustments to the certified amounts were necessary to represent fair value in accordance with ASC 820. All Plan assets are held by the Custodian, who is responsible for the maintenance of all accounting records and the preparation of reports of activity related to those assets. The Custodian has certified to the Plan Administrator the completeness and accuracy of the financial information and data presented below.
<i>Interest and dividend income</i>	Interest and dividend income totaling \$8,987,115 is included in the statement of changes in net assets available for benefits.
<i>Net appreciation of investments</i>	The values of the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated \$11,709,694 during 2021.

- 4. Tax Status**
- The Plan is a standardized prototype plan. The standardized prototype plan received an opinion letter from the Internal Revenue Service ("IRS") dated June 28, 2002, indicating that the Plan and related Trust satisfy the requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended ("Code"). The Plan is required to operate in accordance with the Code to maintain its tax qualification. The Plan has been amended since receiving the opinion letter, however, the Plan Administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken uncertain position that more likely than not would not be sustained upon examination by the IRS. The tax positions taken by the Plan have been analyzed and, as of December 31, 2021, there were no uncertain tax positions taken or expected to be taken that would require recognition of a liability, asset or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2019.

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Notes to Financial Statements

5. Party-In-Interest Transactions Certain Plan assets are invested in Custodian accounts. These transactions with the Custodian qualify as party-in-interest transactions. Certain members of the Pension Plan Committee are also participants in the Plan.

6. Pending Distributions There were no pending distributions at December 31, 2021.

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

8. Reconciliation of the Financial Statements to Form 5500 The following is a reconciliation of net assets available for benefits per the financial statements to net assets per Form 5500 as of December 31, 2021:

Net assets available for benefits per financial statements	\$ 171,248,495
Less: Insurance policies	(803,882)
Less: Employer and employee receivables	(1,220,488)
Net assets per Form 5500	\$ 169,224,125

The following is a reconciliation of net assets available for benefits per the financial statements to net assets per Form 5500 as of December 31, 2020:

Net assets available for benefits per financial statements	\$ 147,614,108
Less: Insurance policies	(772,328)
Less: Fair value adjustment	(1,254,614)
Less: Employer and employee receivables	(1,130,194)
Net assets per Form 5500	\$ 144,456,972

9. Subsequent Events The date through which subsequent events have been considered by management for these financial statements is October 17, 2022, which is the date the financial statements were available to be issued.

Effective February 1, 2022, the Plan terminated its relationship with OneAmerica as their recordkeeper and engaged Milliman retirement services.

**Procopio, Cory, Hargreaves
& Savitch LLP
401(k) Profit Sharing Plan**

Supplemental Schedule

Procopio, Cory, Hargreaves & Savitch LLP

401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 95-1634364 Plan #002

December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
<u>Cash and Money Market Funds</u>				
	TD Asset Management Money Market Portfolio	TD Asset Management Money Market Portfolio	- \$	3,895,023
	City National Rochdale Government Money Market Fund Svc (cnix.x)	City National Rochdale Government Money Market Fund Svc (cnix.x)	-	1,603,281
	Schwab Money Market Fund	Schwab Money Market Fund	-	176,181
	Cash	Cash	-	89,521
	Ameritrade Cash Account	Ameritrade Cash Account	-	77,078
	Funds-in-transfer Account	Funds-in-transfer Account	-	50,000
	JPMorgan Chase & Co	JPMorgan Chase & Co	-	40,249
	UBS Money Market Fund	UBS Money Market Fund	-	8,881
	Schwab Cash Account	Schwab Cash Account	-	4,235
	Pershing Cash Account	Pershing Cash Account	-	3,181
<u>Government Securities</u>				
	US Treasury Bonds	US Treasury Note/Bond	-	125,156
	US Treasury Bonds	US Treasury Note/Bond	-	85,031
	Municipal Bonds	California St Univ Revenue Txb1-Ref-Ser B	-	21,637
<u>Preferred Stock</u>				
	Spinnaker Biosciences, Inc.	Spinnaker Biosciences, Inc. Series B Preferred Stock	-	200,000
	Ceresti Health, Inc.	Ceresti Health, Inc Ser S PFD	-	125,000
	Amavara Inc Preferred Stock	Amavara Inc Preferred Stock	-	100,000
	Shadowbox, Inc	Shadowbox, Inc Series Seed II Preferred Stock	-	50,000
	DevaCell Inc.	DevaCell Inc. SAFE Rights Offering	-	25,000
	Ceresti Health, Inc.	Ceresti Health, Inc. Series T Preferred Stock	-	23,714
	Amavara Inc Preferred Stock.	Amavara Inc Ser A Preferred Stock	-	14,321
	BandwidthX, Inc.	BandwidthX, Inc. Series A Preferred Stock	-	5,000
	Bump Network, Inc.	Bump Network, Inc. Series B Preferred Stock	-	2,158
<u>Common Stock</u>				
	Qualcomm	Qualcomm	-	6,084,020
	Apple Inc	Apple Inc	-	1,324,044
	Amazon Com Inc	Amazon Com Inc	-	1,183,691
	Twilio Inc - A	Twilio Inc - A	-	488,496
	Microsoft Corporation	Microsoft Corporation	-	329,855
	T-Mobile US Inc	T-Mobile US Inc	-	297,373
	Verizon Communications	Verizon Communications	-	287,712
	Meta Platforms Inc (meta 06/09/22)	Meta Platforms Inc (meta 06/09/22)	-	284,216
	Shopify Inc A	Shopify Inc A	-	275,478
	Endeavor Bank (edvr 06/06/22)	Endeavor Bank (edvr 06/06/22)	-	258,775
	Pfizer Incorporated	Pfizer Incorporated	-	252,082
	Biogen Inc	Biogen Inc	-	239,920
	Tesla Inc	Tesla Inc	-	227,208
	Starbucks Corp.	Starbucks Corp.	-	221,073
	Alphabet Inc CL C	Alphabet Inc CL C	-	219,913
	Alphabet Inc CL A	Alphabet Inc CL A	-	217,278
	Xilinx Inc (amd 02/15/22)	Xilinx Inc (amd 02/15/22)	-	205,343
	Illumina Inc	Illumina Inc	-	194,024
	Intl Business Machines Inc	Intl Business Machines Inc	-	172,287
	General Electric Co	General Electric Co	-	166,751
	Interdigital Inc	Interdigital Inc	-	164,749
	JPMorgan Chase & Co	JPMorgan Chase & Co	-	163,734
	Intel Corporation	Intel Corporation	-	158,559
	Vertex Pharmaceuticals	Vertex Pharmaceuticals	- \$	153,720

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2021				
(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	Costco Wholesale Corp-New	Costco Wholesale Corp-New	- \$	147,602
	3m Co.	3m Co.	-	142,104
	Netapp Inc	Netapp Inc	-	137,985
	Deere & Co.	Deere & Co.	-	137,156
	Kinder Morgan Inc	Kinder Morgan Inc	-	134,952
	Barrick Gold Corp	Barrick Gold Corp	-	126,964
	Amgen Inc	Amgen Inc	-	125,983
	Kirkland Lake Gold Ltd (aem 02/09/22)	Kirkland Lake Gold Ltd (aem 02/09/22)	-	125,850
	Oracle Corp	Oracle Corp	-	123,838
	Mondelez International Inc	Mondelez International Inc	-	120,684
	Target Corp	Target Corp	-	119,192
	Innovative Industrial Proper	Innovative Industrial Proper	-	118,310
	Alamos Gold Inc	Alamos Gold Inc	-	115,350
	Okta Inc	Okta Inc	-	114,327
	Cisco Systems Inc	Cisco Systems Inc	-	111,721
	Palo Alto Networks Inc	Palo Alto Networks Inc	-	111,352
	Salesforce Inc	Salesforce Inc	-	108,005
	Nuvasive Inc	Nuvasive Inc	-	104,960
	Schlumberger Ltd	Schlumberger Ltd	-	104,825
	Trade Desk Inc/The Class A	Trade Desk Inc/The Class A	-	102,637
	Pan American Silver Cap	Pan American Silver Cap	-	99,880
	Masco Corp	Masco Corp	-	99,572
	Paypal Holdings Inc	Paypal Holdings Inc	-	96,176
	Cohu Inc.	Cohu Inc.	-	87,607
	Maverix Metals Inc	Maverix Metals Inc	-	87,200
	Thermo Fisher Scientific Inc	Thermo Fisher Scientific Inc	-	86,741
	Crowdstrike Holdings Inc - A	Crowdstrike Holdings Inc - A	-	80,876
	Ford Motor Co New	Ford Motor Co New	-	80,163
	Broadcom Ltd	Broadcom Ltd	-	79,849
	Agnico-Eagle Mines Ltd F	Agnico-Eagle Mines Ltd F	-	79,710
	Sempra	Sempra	-	78,045
	Abbvie Inc	Abbvie Inc	-	74,498
	MongodB Inc	MongodB Inc	-	71,462
	Nvidia Corp	Nvidia Corp	-	70,586
	Chevron Corp	Chevron Corp	-	67,222
	Cloudflare Inc Class A	Cloudflare Inc Class A	-	65,750
	AT&T Inc	AT&T Inc	-	64,451
	Disney Walt Co	Disney Walt Co	-	64,434
	Walmart Inc	Walmart Inc	-	63,977
	Netflix Inc	Netflix Inc	-	60,244
	Transglobe Energy Corp	Transglobe Energy Corp	-	60,200
	Home Depot Incorporated	Home Depot Incorporated	-	59,761
	Appian Corp	Appian Corp	-	59,341
	Zoom Video Communications-A	Zoom Video Communications-A	-	58,851
	Unitedhealth Group Inc	Unitedhealth Group Inc	-	57,746
	Servicenow Inc	Servicenow Inc	-	57,122
	BlackRock 2001 Term Tr Inc	BlackRock 2001 Term Tr Inc	-	56,765
	Automatic Data Processing	Automatic Data Processing	-	55,481
	CVS Health Corp	CVS Health Corp	-	55,191
	Cardinal Health Inc.	Cardinal Health Inc.	-	54,727
	Intuit	Intuit	-	54,674
	MGM Resorts International	MGM Resorts International	-	53,856
	Peoples United Financial Inc (mtb 04/05/22)	Peoples United Financial Inc (mtb 04/05/22)	-	53,460
	Inovio Pharmaceuticals Inc	Inovio Pharmaceuticals Inc	-	53,313
	Texas Instruments Inc	Texas Instruments Inc	-	50,698
	Welltower Inc	Welltower Inc	-	47,068
	Blackstone Inc	Blackstone Inc	- \$	46,609

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2021				
(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	Occidental Petroleum Corp	Occidental Petroleum Corp	- \$	45,789
	Accenture PLC	Accenture PLC	-	45,601
	Mcdonalds Corp	Mcdonalds Corp	-	43,695
	TopBuild Corp	TopBuild Corp	-	43,318
	Eli Lilly & Company	Eli Lilly & Company	-	43,090
	Valero Energy Corp New	Valero Energy Corp New	-	42,240
	Mr Cooper Group Inc	Mr Cooper Group Inc	-	41,610
	Caterpillar Inc	Caterpillar Inc	-	41,141
	Johnson & Johnson	Johnson & Johnson	-	39,688
	Coca-Cola Company	Coca-Cola Company	-	38,783
	Scorpio Tankers Inc	Scorpio Tankers Inc	-	38,430
	Lowes Co Inc	Lowes Co Inc	-	37,480
	Adobe Inc	Adobe Inc	-	36,859
	Amcor PLC Ord	Amcor PLC Ord	-	36,030
	DuPont de Nemours Inc	DuPont de Nemours Inc	-	34,493
	Resmed Inc	Resmed Inc	-	34,237
	Union Pacific Corp.	Union Pacific Corp.	-	32,499
	Charles Schwab Corporation	Charles Schwab Corporation	-	32,379
	Lockheed Martin Corp	Lockheed Martin Corp	-	32,342
	Citigroup Inc	Citigroup Inc	-	31,705
	Airbnb Inc Class A	Airbnb Inc Class A	-	31,633
	SoFi Technologies Inc	SoFi Technologies Inc	-	31,620
	Comcast Corp Cl A	Comcast Corp Cl A	-	31,104
	Boeing Company	Boeing Company	-	31,003
	Anthem Inc (elv 06/28/22)	Anthem Inc (elv 06/28/22)	-	30,130
	Raytheon Technologies Corp	Raytheon Technologies Corp	-	29,691
	Volkswagen A G-Unspon ADR	Volkswagen A G-Unspon ADR	-	29,507
	Block Inc A	Block Inc A	-	28,749
	Goldman Sachs Group Inc	Goldman Sachs Group Inc	-	28,691
	Peloton Interactive Inc-A	Peloton Interactive Inc-A	-	28,608
	Kimberly Clark	Kimberly Clark	-	27,869
	Viasat Inc.	Viasat Inc.	-	27,615
	Mastercard Inc A	Mastercard Inc A	-	27,308
	Visa Inc Class A Shares	Visa Inc Class A Shares	-	27,089
	Dexcom Inc	Dexcom Inc	-	26,848
	Pinterest Inc- Class A	Pinterest Inc- Class A	-	26,354
	CF Industries Holdings Inc	CF Industries Holdings Inc	-	26,330
	Duke Energy Corp	Duke Energy Corp	-	26,240
	Charter Communications New Cl A	Charter Communications New Cl A	-	26,079
	Lloyds Banking Group PLC ADR	Lloyds Banking Group PLC ADR	-	25,500
	Berkshire Hathaway Inc Cl B	Berkshire Hathaway Inc Cl B	-	25,415
	Moderna Inc	Moderna Inc	-	25,398
	US Bancorp - Del	US Bancorp - Del	-	24,434
	Dow Inc	Dow Inc	-	24,219
	Deluxe Corp.	Deluxe Corp.	-	24,083
	Pnc Financial Svc Group	Pnc Financial Svc Group	-	24,062
	Morgan Stanley	Morgan Stanley	-	24,049
	Exxon-Mobil Corporation	Exxon-Mobil Corporation	-	23,864
	Electronic Arts	Electronic Arts	-	23,742
	American Express Co.	American Express Co.	-	23,722
	Bank Of America Corp	Bank Of America Corp	-	23,580
	Sysco Corp	Sysco Corp	-	23,565
	Elastic Nv	Elastic Nv	-	23,387
	Becton Dickinson & Co	Becton Dickinson & Co	-	23,136
	Procter & Gamble Co	Procter & Gamble Co	-	22,901
	Pinnacle West Cap Corp	Pinnacle West Cap Corp	-	22,248
	Eastman Chemical Co.	Eastman Chemical Co.	- \$	22,006

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2021				
(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	Genuine Parts Co.	Genuine Parts Co.	- \$	21,871
	Gilead Sciences Inc	Gilead Sciences Inc	-	21,783
	Ameriprise Financial Inc	Ameriprise Financial Inc	-	21,720
	Pepsico Inc	Pepsico Inc	-	21,714
	Applied Material	Applied Material	-	21,558
	CME Group Inc	CME Group Inc	-	21,475
	Colgate-Palmolive	Colgate-Palmolive	-	21,335
	Bristol-Myers Squibb Co	Bristol-Myers Squibb Co	-	21,324
	Uber Technologies Inc	Uber Technologies Inc	-	20,965
	Newmarket Corp	Newmarket Corp	-	20,563
	Corteva Inc	Corteva Inc	-	20,189
	American International Group	American International Group	-	20,185
	BandwidthX, Inc. Series A-1	BandwidthX, Inc. Series A-1	-	20,000
	T Rowe Price & Assoc Inc	T Rowe Price & Assoc Inc	-	19,861
	Invitae Corp	Invitae Corp	-	19,851
	WEC Energy Group Inc	WEC Energy Group Inc	-	19,802
	Citizens Financial Group	Citizens Financial Group	-	19,656
	Jefferies Financial Group Inc	Jefferies Financial Group Inc	-	19,400
	Roku Inc	Roku Inc	-	19,397
	Cadiz Inc	Cadiz Inc	-	19,300
	Booking Holdings Inc	Booking Holdings Inc	-	19,194
	Conocophillips	Conocophillips	-	19,128
	Skillz Inc	Skillz Inc	-	18,972
	Everest Re Group Ltd	Everest Re Group Ltd	-	18,900
	Activision Blizzard Inc	Activision Blizzard Inc	-	18,828
	Las Vegas Sands Corp	Las Vegas Sands Corp	-	18,820
	Cadence Design Systems Inc	Cadence Design Systems Inc	-	18,635
	Impinj Inc	Impinj Inc	-	18,627
	Astrazeneca Plc Sponsored ADR	Astrazeneca Plc Sponsored ADR	-	18,582
	Analog Devices Inc	Analog Devices Inc	-	18,456
	Danaher Corp Del	Danaher Corp Del	-	18,096
	The Kraft Heinz Co	The Kraft Heinz Co	-	17,950
	General Motors Co	General Motors Co	-	17,589
	First Solar Inc	First Solar Inc	-	17,432
	Marvell Technology Group Ltd	Marvell Technology Group Ltd	-	17,236
	Wynn Resorts Ltd	Wynn Resorts Ltd	-	17,008
	Huntington Ingalls Industries	Huntington Ingalls Industries	-	16,993
	Sturm Ruger & Co Inc	Sturm Ruger & Co Inc	-	8,835
	Alaska Air Group Inc	Alaska Air Group Inc	-	8,284
	Staar Surgical Co New	Staar Surgical Co New	-	7,761
	Southwest Airlines Company	Southwest Airlines Company	-	7,497
	Hess Corp	Hess Corp	-	7,403
	Alarm.Com Holdings Inc	Alarm.Com Holdings Inc	-	7,209
	Surgalign Holdings Inc (srga 05/17/22)	Surgalign Holdings Inc (srga 05/17/22)	-	7,164
	Unity Software Inc	Unity Software Inc	-	7,150
	Carrier Global Corp	Carrier Global Corp	-	7,051
	Lumentum Holdings Inc	Lumentum Holdings Inc	-	6,875
	Chemours Co/The	Chemours Co/The	-	6,712
	Ondas Holdings Inc	Ondas Holdings Inc	-	6,710
	Reata Pharmaceuticals Inc-A	Reata Pharmaceuticals Inc-A	-	6,593
	Boston Omaha Corp CL A (boc 02/22/22)	Boston Omaha Corp CL A (boc 02/22/22)	-	6,464
	Grand Canyon Education Inc	Grand Canyon Education Inc	-	6,428
	Occidental Petroleum Corp	Occidental Petroleum Corp	-	6,255
	Hewlett-Packard Enterprise	Hewlett-Packard Enterprise	-	5,978
	BHP Billiton Plc-ADR	BHP Billiton Plc-ADR	-	5,977
	CuriosityStream Inc	CuriosityStream Inc	-	5,930
	Lululemon Athletica Inc	Lululemon Athletica Inc	- \$	5,872

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2021				
(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	Blackline Inc	Blackline Inc	- \$	5,695
	Otis Worldwide Corp	Otis Worldwide Corp	-	5,660
	Autodesk Inc	Autodesk Inc	-	5,624
	Redfin Corp	Redfin Corp	-	5,567
	Logitech International	Logitech International	-	4,949
	Gerdau S A Spons Adr	Gerdau S A Spons Adr	-	4,920
	Opko Health Inc	Opko Health Inc	-	4,810
	Five9 Inc	Five9 Inc	-	4,806
	Cleantek Inc	Cleantek Inc	-	4,798
	DocuSign Inc	DocuSign Inc	-	4,569
	Fiverr International Ltd	Fiverr International Ltd	-	4,548
	Ceva Inc	Ceva Inc	-	4,540
	Smith & Wesson Brands Inc	Smith & Wesson Brands Inc	-	4,517
	Pubmatic Inc-Class A	Pubmatic Inc-Class A	-	4,427
	Alteryx Inc - Class A	Alteryx Inc - Class A	-	4,235
	Bumble Inc-A	Bumble Inc-A	-	4,233
	Oil-Dri Corp Of America	Oil-Dri Corp Of America	-	4,091
	Tapestry Inc	Tapestry Inc	-	4,060
	Quidel Corp (qdel 5/31/22)	Quidel Corp (qdel 5/31/22)	-	4,050
	Coupang Inc	Coupang Inc	-	3,966
	Axon Enterprise Inc	Axon Enterprise Inc	-	3,925
	Transocean Ltd	Transocean Ltd	-	3,864
	Crispr Therapeutics AG	Crispr Therapeutics AG	-	3,789
	10X Genomics Inc-Class A	10X Genomics Inc-Class A	-	3,724
	Kyndryl Holdings Inc	Kyndryl Holdings Inc	-	3,511
	Beam Global	Beam Global	-	3,441
	National Presto Inds	National Presto Inds	-	3,363
	British American Tobacco	British American Tobacco	-	3,142
	Corbus Pharmaceuticals Holdi	Corbus Pharmaceuticals Holdi	-	3,079
	Ammo Inc	Ammo Inc	-	2,725
	Hut 8 Mining Corp	Hut 8 Mining Corp	-	2,473
	FutureFuel Corp	FutureFuel Corp	-	2,445
	Coupa Software Inc	Coupa Software Inc	-	2,371
	Bilibili Inc Sponsored ADR	Bilibili Inc Sponsored ADR	-	2,320
	Magnite Inc	Magnite Inc	-	2,275
	HP Inc	HP Inc	-	2,223
	Bandwidth Inc-Class A	Bandwidth Inc-Class A	-	2,153
	Healthcare Svcs Group Inc	Healthcare Svcs Group Inc	-	2,153
	Farmers & Merchants Banco OH	Farmers & Merchants Banco OH	-	2,134
	MACOM Technology Solutions Holdings Inc	MACOM Technology Solutions Holdings Inc	-	2,114
	Marten Transport Ltd	Marten Transport Ltd	-	2,059
	Perrigo Co PLC	Perrigo Co PLC	-	1,984
	CV Sciences Inc	CV Sciences Inc	-	1,691
	Norwood Financial Corp	Norwood Financial Corp	-	1,637
	Knight Capital Group Inc (kcg 07/03/13)	Knight Capital Group Inc (kcg 07/03/13)	-	1,602
	Fresenius Med Care Ag	Fresenius Med Care Ag	-	1,558
	American Outdoor Brands Inc	American Outdoor Brands Inc	-	1,236
	Lci International	Lci International	-	1,187
	Check Point Software Techs Ltd	Check Point Software Techs Ltd	-	1,166
	Clovis Oncology Inc	Clovis Oncology Inc	-	1,084
	National Western Life Ins CL A	National Western Life Ins CL A	-	1,072
	Clorox Co.	Clorox Co.	-	1,046
	Renaissance Re Holdings	Renaissance Re Holdings	-	1,016
	Brainlike Inc Com	Brainlike Inc Com	-	1,000
	Avenger Inc (avgr 03/15/22)	Avenger Inc (avgr 03/15/22)	-	900
	Avanos Medical Inc	Avanos Medical Inc	-	832
	Unilever Plc Spon Adr New	Unilever Plc Spon Adr New	- \$	807

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	Prothena Corp PLC	Prothena Corp PLC	- \$	790
	Kamada Ltd	Kamada Ltd	-	691
	Organon & Co	Organon & Co	-	639
	Safety Insurance Group Inc	Safety Insurance Group Inc	-	595
	Allstate Corp	Allstate Corp	-	588
	Tencent Holdings Ltd ADR	Tencent Holdings Ltd ADR	-	583
	Universal Electrs	Universal Electrs	-	571
	Osi Systems Inc	Osi Systems Inc	-	559
	Viartis Inc	Viartis Inc	-	555
	Wabtec	Wabtec	-	553
	Sei Investments Co	Sei Investments Co	-	548
	Smucker J. M. Co. New	Smucker J. M. Co. New	-	543
	Savara Inc	Savara Inc	-	539
	Universal Health Services	Universal Health Services	-	519
	Nomad Foods Ltd	Nomad Foods Ltd	-	508
	Vipshop Holdings Ltd - Ads	Vipshop Holdings Ltd - Ads	-	420
	Blue Hat Interactive Entertera (delisted 5/27/22)	Blue Hat Interactive Entertera (delisted 5/27/22)	-	346
	Barnes Group Inc	Barnes Group Inc	-	280
	Fannie Mae	Fannie Mae	-	164
	DXC Technology Co	DXC Technology Co	-	161
	Beyond Meat Inc	Beyond Meat Inc	-	130
	Bitfarms Ltd	Bitfarms Ltd	-	35
	Micro Focus International-Spn ADR	Micro Focus International-Spn ADR	-	33
	Invivo Therapeutics Holdings (nviv 04/27/22)	Invivo Therapeutics Holdings (nviv 04/27/22)	-	4
	Aleafia Health Inc	Aleafia Health Inc	-	1
	Synergy Pharmaceuticals Inc (acquired 05/02/19)	Synergy Pharmaceuticals Inc (acquired 05/02/19)	-	-
Mutual Funds				
	Vanguard Large Cap Index Institutional	Vanguard Large Cap Index Institutional	-	10,226,185
	Loomis Sayles Growth N	Loomis Sayles Growth N	-	10,009,058
	Fidelity Advisor® Technology I	Fidelity Advisor® Technology I	-	8,306,044
	PGIM Total Return Bond R5	PGIM Total Return Bond R6	-	6,669,445
	John Hancock Disciplined Value R5	John Hancock Disciplined Value R6	-	6,651,774
	American Funds Europacific Growth R5	American Funds Europacific Growth R6	-	5,467,779
	Vanguard Mid Cap Index Admiral	Vanguard Mid Cap Index Admiral	-	4,542,864
	Janus Henderson Enterprise N	Janus Henderson Enterprise N	-	4,467,228
	AUL Stable Value Account Series A	AUL Stable Value Account Series A	-	4,261,825
	Vanguard Small Cap Index Adm	Vanguard Small Cap Index Adm	-	3,897,610
	Vanguard Target Retirement 2020 Inv	Vanguard Target Retirement 2020 Inv	-	3,041,189
	American Funds American Balanced R5	American Funds American Balanced R6	-	3,024,357
	American Funds New World R5	American Funds New World R6	-	2,598,388
	T. Rowe Price Health Sciences	T. Rowe Price Health Sciences	-	2,584,842
	Carillon Eagle Small Cap Growth R4	Carillon Eagle Small Cap Growth R5	-	2,265,740
	PGIM Global Total Return CI R5	PGIM Global Total Return CI R6	-	1,987,505
	Columbia Select Mid Cap Value Instl 2	Columbia Select Mid Cap Value Instl 3	-	1,729,764
	Fidelity Advisor® High Income Advtg I	Fidelity Advisor® High Income Advtg I	-	1,631,342
	Vanguard Target Retirement 2050 Inv	Vanguard Target Retirement 2050 Inv	-	1,608,516
	Vanguard Target Retirement 2035 Inv	Vanguard Target Retirement 2035 Inv	-	1,607,633
	Vanguard Target Retirement 2030 Inv	Vanguard Target Retirement 2030 Inv	-	1,604,425
	Delaware Small Cap Value Instl	Delaware Small Cap Value Instl	-	1,456,888
	Vanguard Target Retirement 2040 Inv	Vanguard Target Retirement 2040 Inv	-	1,393,223
	Vanguard Target Retirement 2025 Inv	Vanguard Target Retirement 2025 Inv	-	1,267,359
	Vanguard Target Retirement 2045 Inv	Vanguard Target Retirement 2045 Inv	-	1,264,769
	Vanguard Short Term Bond ETF	Vanguard Short Term Bond ETF	-	1,162,335
	MFS® Utilities R5	MFS® Utilities R6	-	1,146,562
	Vanguard 500 Index Admiral	Vanguard 500 Index Admiral	-	940,050
	Vanguard Short-Term Investment-Grade Adm	Vanguard Short-Term Investment-Grade Adm	- \$	841,783

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	Vanguard Target Retirement Income Inv	Vanguard Target Retirement Income Inv	- \$	797,933
	DFA International Core Equity I	DFA International Core Equity I	-	704,691
	Vanguard Total Bond Market	Vanguard Total Bond Market	-	661,474
	Vanguard Total Intl Stock Index Admiral	Vanguard Total Intl Stock Index Admiral	-	619,315
	Vanguard Growth Index Admiral	Vanguard Growth Index Admiral	-	575,186
	DFA Real Estate Securities I	DFA Real Estate Securities I	-	530,034
	Invesco Qqq Trust Series 0	Invesco Qqq Trust Series 1	-	504,356
	Vanguard Total Bond Market Index Adm	Vanguard Total Bond Market Index Adm	-	465,205
	DFA Two-Year Global Fixed-Income I	DFA Two-Year Global Fixed-Income I	-	411,127
	DFA International Real Estate Sec I	DFA International Real Estate Sec I	-	397,475
	DFA US Small Cap Growth Instl	DFA US Small Cap Growth Instl	-	391,992
	Fidelity® Puritan®	Fidelity® Puritan®	-	391,946
	DFA US Core Equity 2 I	DFA US Core Equity 2 I	-	377,309
	DFA Intl Hi Relatv Profitability Instl	DFA Intl Hi Relatv Profitability Instl	-	353,556
	DFA US Large Cap Value I	DFA US Large Cap Value I	-	322,867
	DFA Five-Year Global Fixed-Income I	DFA Five-Year Global Fixed-Income I	-	306,448
	Vanguard Cash Reserves Federal Money Market Fund Admiral Class	Vanguard Cash Reserves Federal Money Market Fund Admiral Class	-	302,459
	Dodge & Cox Balanced C1 I	Dodge & Cox Balanced C1 I	-	283,365
	iShares Russell 2000 ETF	iShares Russell 2000 ETF	-	280,326
	Vanguard Target Retirement 2055 Inv	Vanguard Target Retirement 2055 Inv	-	264,885
	Vanguard Short-Term Bond Index Adm	Vanguard Short-Term Bond Index Adm	-	241,735
	DFA US Targeted Value I	DFA US Targeted Value I	-	240,129
	DFA Investment Grade I	DFA Investment Grade I	-	237,729
	DFA International Small Cap Value I	DFA International Small Cap Value I	-	223,752
	DFA US Core Equity 1 I	DFA US Core Equity 1 I	-	223,033
	DFA Emerging Markets Core Equity I	DFA Emerging Markets Core Equity I	-	216,718
	iShares S&P 500 Value ETF	iShares S&P 500 Value ETF	-	215,790
	Vanguard Shrt-Term Infl-Prot Sec Idx Adm	Vanguard Shrt-Term Infl-Prot Sec Idx Adm	-	203,672
	Vanguard Inflation-Protected Sees Adm	Vanguard Inflation-Protected Sees Adm	-	203,192
	Dodge & Cox Income C1 I	Dodge & Cox Income C1 I	-	201,354
	DFA US Hi Relatv Profitability Instl	DFA US Hi Relatv Profitability Instl	-	196,967
	Vanguard Real Estate Index Admiral	Vanguard Real Estate Index Admiral	-	196,177
	Vanguard S&P 500 ETF	Vanguard S&P 500 ETF	-	185,571
	DoubleLine Total Return Bond I	DoubleLine Total Return Bond I	-	179,253
	JPMorgan Core Bond I	JPMorgan Core Bond I	-	178,754
	Vanguard Emerg Mkts Gov Bnd	Vanguard Emerg Mkts Gov Bnd	-	173,648
	American Funds New Perspective A	American Funds New Perspective A	-	161,778
	Vanguard Dividend Growth Inv	Vanguard Dividend Growth Inv	-	161,423
	DFA US Large Company I	DFA US Large Company I	-	149,924
	iShares US Real Estate ETF	iShares US Real Estate ETF	-	143,815
	Vanguard Interm-Term Invmt-Grade Inv	Vanguard Interm-Term Invmt-Grade Inv	-	139,953
	SPDR Dow Jones Industrial Average ETF Trust	SPDR Dow Jones Industrial Average ETF Trust	-	135,155
	American Funds Europacific Growth A	American Funds Europacific Growth A	-	131,435
	iShares Preferred & Income Securities ETF	iShares Preferred & Income Securities ETF	-	130,080
	iShares U.S. Healthcare ETF	iShares U.S. Healthcare ETF	-	129,588
	Fidelity® Capital & Income	Fidelity® Capital & Income	-	129,343
	Vanguard Large Cap ETF	Vanguard Large Cap ETF	-	128,192
	Stone Ridge Reinsurance Risk Premium Interval Fund	Stone Ridge Reinsurance Risk Premium Interval Fund	-	124,658
	Vanguard High-Yield Corporate Adm	Vanguard High-Yield Corporate Adm	-	124,583
	Matthews Asian Growth & Inc Investor	Matthews Asian Growth & Inc Investor	-	122,463
	Invesco S&P 500 Equal Weight	Invesco S&P 500 Equal Weight	-	117,920
	iShares MSCI Europ Small Cap ETF	iShares MSCI Europ Small Cap ETF	-	116,650
	PRIMECAP Odyssey Aggressive Growth	PRIMECAP Odyssey Aggressive Growth	-	113,846
	American Funds Washington Mutual A	American Funds Washington Mutual A	-	112,980
	Eaton Vance Enh Eqt Inc II	Eaton Vance Enh Eqt Inc II	- \$	110,655

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	Vanguard Small- Cap ETF	Vanguard Small- Cap ETF	-	\$ 110,151
	BlackRock Global Allocation R	BlackRock Global Allocation R	-	109,228
	iShares MSCI Emerging Markets	iShares MSCI Emerging Markets	-	107,775
	Permanent Portfolio Permanent I	Permanent Portfolio Permanent I	-	106,009
	Vanguard Value ETF	Vanguard Value ETF	-	105,184
	Dodge & Cox International Stock C I I	Dodge & Cox International Stock C I I	-	105,180
	Invesco Municipal Opportuni	Invesco Municipal Opportuni	-	104,890
	Easterly Global Real Estate Fund Class I	Easterly Global Real Estate Fund Class I	-	103,850
	Franklin Mutual Quest Z	Franklin Mutual Quest Z	-	102,001
	Vanguard Target Retirement 2060 Inv	Vanguard Target Retirement 2060 Inv	-	100,423
	Matthews China Investor	Matthews China Investor	-	99,221
	PIMCO All Asset R	PIMCO All Asset R	-	97,828
	Proshares S&P 500 Dividends Aristocrats ETF	Proshares S&P 500 Dividends Aristocrats ETF	-	94,155
	Vanguard International Value Inv	Vanguard International Value Inv	-	92,733
	Longleaf Partners	Longleaf Partners	-	92,455
	US Treasury Bill	US Treasury Bill	-	89,946
	American Century Ultra® I	American Century Ultra® I	-	89,847
	Amplify Transformational Data Sharing ETF	Amplify Transformational Data Sharing ETF	-	85,201
	Invesco Water Resources Etf	Invesco Water Resources Etf	-	82,621
	DFA US Small Cap Value I	DFA US Small Cap Value I	-	81,060
	SPDR S&P 500 ETF Trust	SPDR S&P 500 ETF Trust	-	80,743
	iShares Core S&P US Value ETF	iShares Core S&P US Value ETF	-	80,157
	American Funds New Economy A	American Funds New Economy A	-	79,831
	MFS® Conservative Allocation R0	MFS® Conservative Allocation R1	-	77,928
	Vanguard Small Cap Value Index Admiral	Vanguard Small Cap Value Index Admiral	-	77,100
	iShares Core S&P 500 ETF	iShares Core S&P 500 ETF	-	76,318
	iShares Core U.S. Aggregate Bond ETF	iShares Core U.S. Aggregate Bond ETF	-	74,608
	Delaware Ivy Asset Strategy R	Delaware Ivy Asset Strategy R	-	73,180
	Vanguard Growth & Income Inv	Vanguard Growth & Income Inv	-	72,669
	Invesco Ftse Rafi Us 1000 Et	Invesco Ftse Rafi Us 1000 Et	-	71,771
	Vanguard Total Stock Market ETF	Vanguard Total Stock Market ETF	-	70,983
	Matthews Emerging Markets Small Companies Inv	Matthews Emerging Markets Small Companies Inv	-	70,060
	DFA International Vector Equity I	DFA International Vector Equity I	-	67,609
	Vanguard Total Stock Mkt Idx Adm	Vanguard Total Stock Mkt Idx Adm	-	65,493
	Vanguard High Dividend Yield	Vanguard High Dividend Yield	-	61,724
	Proshares Short S&P 499	Proshares Short S&P 500	-	61,437
	Vanguard Mid-Cap ETF	Vanguard Mid-Cap ETF	-	61,400
	PIMCO Income I1	PIMCO Income I2	-	60,246
	Loomis Sayles Bond Instl	Loomis Sayles Bond Instl	-	59,904
	Vanguard Equity-Income Inv	Vanguard Equity-Income Inv	-	59,520
	Vanguard US Growth Inv	Vanguard US Growth Inv	-	58,787
	Vanguard International Growth Inv	Vanguard International Growth Inv	-	56,854
	Fidelity® Floating Rate High Income	Fidelity® Floating Rate High Income	-	56,154
	Fidelity® Small Cap Discovery	Fidelity® Small Cap Discovery	-	53,634
	PIMCO International Bond (USD-Hdg) Instl	PIMCO International Bond (USD-Hdg) Instl	-	53,056
	American Beacon Bridgeway Lg Cp Gr Instl	American Beacon Bridgeway Lg Cp Gr Instl	-	52,990
	Proshares Ultrapro QQQ	Proshares Ultrapro QQQ	-	52,394
	Invesco Developing Markets Fund Y	Invesco Developing Markets Fund Y	-	51,893
	MFS® Value I	MFS® Value I	-	51,318
	SPDR GOLD TRUST GOLD SHS	SPDR GOLD TRUST GOLD SHS	-	51,288
	JPMorgan Large Cap Growth I	JPMorgan Large Cap Growth I	-	50,917
	Vanguard Target Retirement 2065 Inv	Vanguard Target Retirement 2065 Inv	-	50,533
	Matthews Asia Dividend Investor	Matthews Asia Dividend Investor	-	50,138
	Vanguard Emerging Mkts Stock Idx Adm	Vanguard Emerging Mkts Stock Idx Adm	-	48,833
	Invesco S&P 500 Equal Weight	Invesco S&P 500 Equal Weight	-	48,825
	T. Rowe Price Mid-Cap Value	T. Rowe Price Mid-Cap Value	-	48,673
	Vanguard Utilities ETF	Vanguard Utilities ETF	-	\$ 48,484

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	Oakmark Equity And Income Investor	Oakmark Equity And Income Investor	- \$	47,174
	Schwab 1000 Index ETF	Schwab 1000 Index ETF	-	46,580
	iShares S&P 500 Growth ETF	iShares S&P 500 Growth ETF	-	46,270
	Bridgeway Small-Cap Value	Bridgeway Small-Cap Value	-	46,062
	abrdn Precious Metals Basket ETF Trust	abrdn Precious Metals Basket ETF Trust	-	44,723
	Schwab US Dvd Equity ETF	Schwab US Dvd Equity ETF	-	44,052
	DFA Global Real Estate Securities Port	DFA Global Real Estate Securities Port	-	43,223
	First Eagle Overseas A	First Eagle Overseas A	-	41,772
	Invesco DB Commodity Index T	Invesco DB Commodity Index T	-	41,560
	Vanguard Inflation-Protected Secs Inv	Vanguard Inflation-Protected Secs Inv	-	41,456
	PIMCO Income Instl	PIMCO Income Instl	-	41,230
	American Beacon Bridgeway Lg Cp Val Inst	American Beacon Bridgeway Lg Cp Val Inst	-	41,106
	iShares TIPS Bond ETF	iShares TIPS Bond ETF	-	40,753
	Neuberger Berman Real Estate	Neuberger Berman Real Estate	-	40,668
	SPDR S&P Midcap 400 EFT Trust	SPDR S&P Midcap 400 EFT Trust	-	40,379
	Vanguard Consumer Staples ETF	Vanguard Consumer Staples ETF	-	40,056
	Vanguard Materials ETF	Vanguard Materials ETF	-	38,392
	Vanguard Target Retirement 2015 Inv (vtin.x 7/08/22)	Vanguard Target Retirement 2015 Inv (vtin.x 7/08/22)	-	38,243
	Vanguard FTSE Developed Markets ETF	Vanguard FTSE Developed Markets ETF	-	38,193
	iShares Russell 1000 ETF	iShares Russell 1000 ETF	-	37,549
	Invesco International Small-Mid Company Fund Y	Invesco International Small-Mid Company Fund Y	-	34,339
	Morgan Stanley Inst Intl Advtg I	Morgan Stanley Inst Intl Advtg I	-	34,267
	Akre Focus Retail	Akre Focus Retail	-	34,064
	Vanguard Energy ETF	Vanguard Energy ETF	-	33,196
	Vaneck Fallen Angel High Yie	Vaneck Fallen Angel High Yie	-	32,970
	DFA Large Cap International I	DFA Large Cap International I	-	30,632
	Vanguard Diversified Equity Inv	Vanguard Diversified Equity Inv	-	30,209
	US Treasury Bill	US Treasury Bill	-	29,963
	Vanguard Value Index Adm	Vanguard Value Index Adm	-	29,634
	DFA One-Year Fixed-Income I	DFA One-Year Fixed-Income I	-	28,386
	PIMCO Dynamic Bond Instl	PIMCO Dynamic Bond Instl	-	27,863
	Vaneck Bdc Income Etf	Vaneck Bdc Income Etf	-	27,536
	iShares S&P Small-Cap 600 Grow	iShares S&P Small-Cap 600 Grow	-	26,372
	Liberty All Star Equity Fund	Liberty All Star Equity Fund	-	25,358
	Vanguard Information Technology Idx Adm	Vanguard Information Technology Idx Adm	-	24,758
	Dodge & Cox Global Stock C1 I	Dodge & Cox Global Stock C1 I	-	24,744
	Vanguard Short-Term Investment-Grade Inv	Vanguard Short-Term Investment-Grade Inv	-	23,605
	Vanguard International Explorer Inv	Vanguard International Explorer Inv	-	22,600
	Invesco Technology Investor	Invesco Technology Investor	-	22,574
	Parnassus Core Equity Investor	Parnassus Core Equity Investor	-	21,303
	Principal MidCap Institutional	Principal MidCap Institutional	-	21,001
	iShares US Telecommunication	iShares US Telecommunication	-	20,832
	Longleaf Partners International	Longleaf Partners International	-	20,794
	Invesco S&P 500 Low Volatili	Invesco S&P 500 Low Volatili	-	20,207
	DFA Emerging Markets I	DFA Emerging Markets I	-	19,898
	Fidelity® Telecom and Utilities	Fidelity® Telecom and Utilities	-	19,420
	Energy Select Sector Spdr	Energy Select Sector Spdr	-	19,203
	First Trust DJ Internet Ind	First Trust DJ Internet Ind	-	18,090
	iShares 7-10 Year Treasury Bon	iShares 7-10 Year Treasury Bon	-	17,994
	CBRE Global Real Estate Income Fund	CBRE Global Real Estate Income Fund	-	16,114
	Vanguard Small Cap Growth Index Admiral	Vanguard Small Cap Growth Index Admiral	-	16,064
	Fidelity Advisor® High Income Advtg M	Fidelity Advisor® High Income Advtg M	-	15,365
	Global X US Infrastructure	Global X US Infrastructure	-	15,115
	Fidelity® Select Utilities	Fidelity® Select Utilities	-	14,470
	T. Rowe Price Real Assets Fund Inv	T. Rowe Price Real Assets Fund Inv	-	13,909
	Vanguard S/T Corp Bond Etf	Vanguard S/T Corp Bond Etf	- \$	13,814

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	FPA Small Cap Value Fund	FPA Small Cap Value Fund	- \$	13,431
	USAA Intermediate-Term Bond	USAA Intermediate-Term Bond	-	13,094
	Morgan Stanley Emerging Market	Morgan Stanley Emerging Market	-	13,079
	ETFMG Alternative Harvest	ETFMG Alternative Harvest	-	12,883
	iShares MSCI China ETF	iShares MSCI China ETF	-	12,796
	Ishares Us Infrastructure	Ishares Us Infrastructure	-	12,664
	iShares J.P. Morgan USD Emergi	iShares J.P. Morgan USD Emergi	-	11,997
	Defiance Next Gen Connectivity ETF	Defiance Next Gen Connectivity ETF	-	11,855
	Tweedy Browne International Value Fund	Tweedy Browne International Value Fund	-	10,903
	DF Dent Midcap Growth-Inv	DF Dent Midcap Growth-Inv	-	10,881
	Vanguard Short-Term Treasury Inv	Vanguard Short-Term Treasury Inv	-	10,834
	T. Rowe Price QM US Small-Cap Gr Eq	T. Rowe Price QM US Small-Cap Gr Eq	-	10,295
	FMI Common Stock Fund	FMI Common Stock Fund	-	10,224
	Vanguard Short-Term Tips	Vanguard Short-Term Tips	-	9,766
	JPMorgan Strategic Income Opports I	JPMorgan Strategic Income Opports I	-	9,697
	IMS Strategic Income Fund	IMS Strategic Income Fund	-	9,564
	Mainstay Income Builder A	Mainstay Income Builder A	-	9,321
	Loomis Sayles Global Allocation Fund - A	Loomis Sayles Global Allocation Fund - A	-	8,718
	PIMCO International StocksPLUS AR Strategy Fund (US Dollar-Hedged) CI I	PIMCO International StocksPLUS AR Strategy Fund (US Dollar-Hedged) CI I	-	8,164
	Proshares Short QQQ	Proshares Short QQQ	-	7,634
	First Trst Nasd CI Edg Sgiif	First Trst Nasd CI Edg Sgiif	-	7,190
	PIMCO High Yield Instl	PIMCO High Yield Instl	-	6,968
	Fidelity® Contrafund®	Fidelity® Contrafund®	-	6,223
	Fidelity® Blue Chip Growth	Fidelity® Blue Chip Growth	-	5,953
	T. Rowe Price Blue Chip Growth	T. Rowe Price Blue Chip Growth	-	5,883
	Ipath Series B S&P 500 VIX Short Term Futures ETN	Ipath Series B S&P 500 VIX Short Term Futures ETN	-	4,633
	Dimensional U.S. Targeted Value ETF	Dimensional U.S. Targeted Value ETF	-	2,851
	Ark Genomic Revolution ETF	Ark Genomic Revolution ETF	-	612
	Ark Next Generation Internet ETF	Ark Next Generation Internet ETF	-	119
	Vanguard Tot World Stk Index	Vanguard Tot World Stk Index	-	107
	Ark Fintech Innovation ETF	Ark Fintech Innovation ETF	-	82
		Insurance Policies	-	
	Northwestern Mut #13570309	Northwestern Mut #13570309	-	267,971
	Northwestern Mut #15635419	Northwestern Mut #15635419	-	252,087
	Pacific Life #1A22140220	Pacific Life #1A22140220	-	136,646
	Penn Mutual Univ Life Pol#8001387	Penn Mutual Univ Life Pol#8001387	-	89,476
	Pacific Life #1A22126900	Pacific Life #1A22126900	-	57,704
		Partnership Interests		
	Pacific Rim Distribution Centre LLC	Pacific Rim Distribution Centre LLC	-	161,743
	Pacific Rim Industrial Park LLC	Pacific Rim Industrial Park LLC	-	164,152
	CR Realty LLC	CR Realty LLC	-	505,563
	Solana Lucent Station Investors, LLC	Solana Lucent Station Investors, LLC	-	-
	MG Lakeview Investments WFS LP	MG Lakeview Investments WFS LP	-	1,384,200
	Southwest Value Partners Fund Xv LP	Southwest Value Partners Fund Xv LP	-	91,540
	Calexico Crossings, LLC	Calexico Crossings, LLC	-	276,712
	CVG Enclave Apartments LLC	CVG Enclave Apartments LLC	-	157,079
	Southwest Value Partners Fund XX LP	Southwest Value Partners Fund XX LP	-	61,531
	Southwest Value Partners Fund XVII, LP	Southwest Value Partners Fund XVII, LP	-	259,750
	Rocky Hemingway House Ltd L P	Rocky Hemingway House Ltd L P	-	-
	Calexico Distribution Center LLC	Calexico Distribution Center LLC	-	179,089
	Pacific Rim Business Centre LLC	Pacific Rim Business Centre LLC	-	40,437
	Southwest Value Partners Fund XVIII, LP	Southwest Value Partners Fund XVIII, LP	-	245,731
	P V A Ltd L P	P V A Ltd L P	- \$	-

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	MG Preserve at Melrose Apartments LP	MG Preserve at Melrose Apartments LP	-	\$ 605,946
	Davlyn California Multifamily Fund I, LP	Davlyn California Multifamily Fund I, LP	-	49,200
	Vogt Industrial Park LLC	Vogt Industrial Park LLC	-	176,001
	MG Sonoran Investments LP	MG Sonoran Investments LP	-	629,298
	Pacifica Palms LLC	Pacifica Palms LLC	-	-
	MG Terramonte Apartments LP	MG Terramonte Apartments LP	-	395,609
	Calexico Crossings II LP	Calexico Crossings II LP	-	153,909
	MG Vue 22 Holdings LP	MG Vue 22 Holdings LP	-	316,781
	Pathfinders Partners Opportunity Fund VII LP	Pathfinders Partners Opportunity Fund VII LP	-	119,049
	Southwest Value Partners Fund XXI LP	Southwest Value Partners Fund XXI LP	-	55,971
	MG Waterleaf Investments SHL, LP	MG Waterleaf Investments SHL, LP	-	396,472
	MG Biscayne Bay Investments TSR L.P.	MG Biscayne Bay Investments TSR L.P.	-	466,116
	Howe Group/Stonebridge LLC	Howe Group/Stonebridge LLC	-	23,206
	Logan Deer Valley Holding Co LLC	Logan Deer Valley Holding Co LLC	-	16,686
	Petershill II Offshore Fund, LP	Petershill II Offshore Fund, LP	-	157,400
	MG Ascent Apartments, LP	MG Ascent Apartments, LP	-	504,063
	Anthology Division LLC	Anthology Division LLC	-	214,401
	Southwest Value Partners Fund XIX LP	Southwest Value Partners Fund XIX LP	-	167,930
	Eastlake Professional Center LLC	Eastlake Professional Center LLC	-	46,639
	Pathfinder Tradewinds Opportunity Fund I LP	Pathfinder Tradewinds Opportunity Fund I LP	-	109,279
	MG North Pointe Investments LP	MG North Pointe Investments LP	-	267,420
	San Diego Apartments Portfolio 1 LLC	San Diego Apartments Portfolio 1 LLC	-	108,124
	Cognitiv Ventures I, LP	Cognitiv Ventures I, LP	-	74,392
	Pathfinder Partners Income Fund LP	Pathfinder Partners Income Fund LP	-	35,875
	Pathfinders Tradewinds Residential II LLC	Pathfinders Tradewinds Residential II LLC	-	129,796
	CVG Madrona Townhomes, LLC	CVG Madrona Townhomes, LLC	-	59,892
	MG Russellville Commons Apartment Holdings, LP	MG Russellville Commons Apartment Holdings, LP	-	149,874
	MG Country Brook Carillon Investments, LLC	MG Country Brook Carillon Investments, LLC	-	215,714
	MG Caviata at Kiley Ranch Investments LP	MG Caviata at Kiley Ranch Investments LP	-	237,939
	Pathfinder Tradewinds III 38th Street LLC	Pathfinder Tradewinds III 38th Street LLC	-	59,041
	Warwick Hillcrest, LLC	Warwick Hillcrest, LLC	-	123,022
	MG Reunion at Redmond LP	MG Reunion at Redmond LP	-	180,564
	Calexico Distribution Center LLC	Calexico Distribution Center LLC	-	48,843
	CVG Church & Main Townhomes LLC	CVG Church & Main Townhomes LLC	-	102,782
	OurCrowd/ US Venture Partners XII, LP	OurCrowd/ US Venture Partners XII, LP	-	49,873
	PIMCO Corporate Opportunities Fund II Onshore Feeder LP	PIMCO Corporate Opportunities Fund II Onshore Feeder LP	-	88,763
	Associated Microbreweries Ltd CI A	Associated Microbreweries Ltd CI A	-	111,200
	Hoppscotch LLC Series B	Hoppscotch LLC Series B	-	37,103
	MG Union Place Investment PNG LP	MG Union Place Investment PNG LP	-	105,602
	Hoppscotch LLC	Hoppscotch LLC	-	16,828
	CVG Odell Crossing Townhomes LLC	CVG Odell Crossing Townhomes LLC	-	78,933
	CWC Income Properties 6, LLC	CWC Income Properties 6, LLC	-	100,000
	Logan Jomax Holding Co LLC	Logan Jomax Holding Co LLC	-	30,384
	MG Andante Holdings LP	MG Andante Holdings LP	-	196,003
	Casero LLC	Casero LLC	-	57,560
	MG Mitchell Investment Place LP	MG Mitchell Investment Place LP	-	26,481
	Greenbutts LLC	Greenbutts LLC	-	-
	CVG Parkview Apartments LLC	CVG Parkview Apartments LLC	-	76,947
	MG Marc Investments BV LP	MG Marc Investments BV LP	-	147,186
	Pathfinder Tradewinds Bancroft Holdings, LLC	Pathfinder Tradewinds Bancroft Holdings, LLC	-	85,194
	MG Elevate at Discovery Park Investments BVS L.P.	MG Elevate at Discovery Park Investments BVS L.P.	-	124,000
	Indie Health LLC	Indie Health LLC	-	18,854
	MG Pine at 6th Investments LP Class A	MG Pine at 6th Investments LP Class A	-	81,382
	Our Crowd (Investment in TechSee) LP	Our Crowd (Investment in TechSee) LP	-	81,200
	Azusa Center LLC	Azusa Center LLC	-	75,000
	MG Santa Rosa Apartments, LP	MG Santa Rosa Apartments, LP	-	\$ 74,782

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	MG Reflections at the Marina, LLC	MG Reflections at the Marina, LLC	-	\$ 73,548
	MG Monte Vista COR L.P.	MG Monte Vista COR L.P.	-	72,062
	MG Sterling Village Apts Gwp LP	MG Sterling Village Apts Gwp LP	-	92,516
	Stoneridge Lake Murray LLC	Stoneridge Lake Murray LLC	-	66,774
	Pathfinder Partners Opportunity Fund VIII LP	Pathfinder Partners Opportunity Fund VIII LP	-	50,476
	MG Canyon Villa Apartments, LP	MG Canyon Villa Apartments, LP	-	73,111
	CVG Parkview Townhomes LLC	CVG Parkview Townhomes LLC	-	48,617
	MG Ontario Town Square Townhomes LP	MG Ontario Town Square Townhomes LP	-	50,648
	Bonita Point Plaza LLC	Bonita Point Plaza LLC	-	49,600
	CWC Nexus Fund 1, LLC	CWC Nexus Fund 1, LLC	-	50,000
	Linq Apartments, LLC	Linq Apartments, LLC	-	-
	MG Hearth Investments LP	MG Hearth Investments LP	-	50,000
	MG Hearth Investments LP	MG Hearth Investments LP	-	50,000
	MG Vue 22 Holdings LP	MG Vue 22 Holdings LP	-	50,000
	Pathfinder Tradewinds Golden Hill LLC	Pathfinder Tradewinds Golden Hill LLC	-	41,791
	San Diego Arena Associates L P	San Diego Arena Associates L P	-	-
	OurCrowd First Prime LP	OurCrowd First Prime LP	-	48,058
	Pathfinders Tradewinds Residential LLC	Pathfinders Tradewinds Residential LLC	-	24,152
	MG Axxess 15 Investments SCL L.P.	MG Axxess 15 Investments SCL L.P.	-	51,434
	Hoppscotch LLC Series B	Hoppscotch LLC Series B	-	26,090
	MG Marquee Investments Pkv LP	MG Marquee Investments Pkv LP	-	51,558
	MG Bella Vista Investments LP	MG Bella Vista Investments LP	-	8,323
	Artesia Escondido, LLC	Artesia Escondido, LLC	-	31,498
	Real Good Partners LLC	Real Good Partners LLC	-	40,000
	MG Zera Investments PRL PNR LP	MG Zera Investments PRL PNR LP	-	33,526
	MG Ontario Town Square Townhomes, LP	MG Ontario Town Square Townhomes, LP	-	32,807
	MG Marina Village Investments LP	MG Marina Village Investments LP	-	31,071
	Stonemor Partners LP	Stonemor Partners LP	-	30,848
	PIMCO Corporate Opportunities Fund III Onshore Feeder LP	PIMCO Corporate Opportunities Fund III Onshore Feeder LP	-	56,348
	Barcelona 326 Juniper LLC	Barcelona 326 Juniper LLC	-	12,300
	Azure III Bouqs Growth L.P.	Azure III Bouqs Growth L.P.	-	24,482
	F&F Jesse La Mesa LP	F&F Jesse La Mesa LP	-	19,230
	AMG Evergreen LP	AMG Evergreen LP	-	5,930
	MG Tivalli Investments LP	MG Tivalli Investments LP	-	32,268
	1952 NW Overton Portland, LLC	1953 NW Overton Portland, LLC	-	17,600
	AD Ventures DFKY, A Series of Ad Ventures Master Fund, LLC	AD Ventures DFKY, A Series of Ad Ventures Master Fund, LLC	-	25,000
	CVG Magnolia on Matilda LLC	CVG Magnolia on Matilda LLC	-	25,000
	CWC Income Properties 3, LLC	CWC Income Properties 3, LLC	-	25,000
	F&F Latte, LP	F&F Latte, LP	-	7,928
	Molokai Apartments LLC (Copper Palms)	Molokai Apartments LLC (Copper Palms)	-	12,695
	Palms Of La Mesa Apts LLC	Palms Of La Mesa Apts LLC	-	-
	The Woods Apartments LLC	The Woods Apartments LLC	-	-
	Cwc Healthtech Fund I LLC	Cwc Healthtech Fund I LLC	-	51,602
	F&F Chai LP	F&F Chai LP	-	12,962
	Pathfinder Tradewinds Residential IV LLC	Pathfinder Tradewinds Residential IV LLC	-	17,720
	F&F 302 Fallbrook LP	F&F 302 Fallbrook LP	-	3,291
	F&F Juniper L.P. Class A	F&F Juniper L.P. Class A	-	4,146
	MG Westview Heights Investments MEA LP	MG Westview Heights Investments MEA LP	-	26,355
	Noble Royalty Access Fund VIII LP	Noble Royalty Access Fund VIII LP	-	25,132
	Pathfinders Partners Opportunity Fund V-A, LP	Pathfinders Partners Opportunity Fund V-A, LP	-	33,716
	Pathfinder Partners Opp Fund IV LP	Pathfinder Partners Opp Fund IV LP	-	3,646
	Pathfinders Partners Opportunity Fund V-A, LP	Pathfinders Partners Opportunity Fund V-A, LP	-	10,321
	F&F Vermont L.P. Class A	F&F Vermont L.P. Class A	-	1,592
	LIVe & Learn Properties Fund I LLC	LIVe & Learn Properties Fund I LLC	-	11,016
	F&F 12th St LP	F&F 12th St LP	-	\$ 2,531

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401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
	ABC Funding Strategies, LLC	ABC Funding Strategies, LLC	-	\$ 5,000
	Pathfinder Partners Opp Fd III LP	Pathfinder Partners Opp Fd III LP	-	26
		<u>Real Estate Investment Trust</u>		
	Realty Income Corp	Realty Income Corp	-	222,620
	Kimco Realty Corp	Kimco Realty Corp	-	52,284
	Uniti Group Inc	Uniti Group Inc	-	42,030
	Redwood Trust Inc	Redwood Trust Inc	-	35,394
	Apartment Income Reit Corp	Apartment Income Reit Corp	-	27,806
	Two Harbors Investment Corp	Two Harbors Investment Corp	-	23,732
	Alexandria Real Estate	Alexandria Real Estate	-	23,318
	Iron Mountain Inc	Iron Mountain Inc	-	21,351
	Chimera Investment Corp	Chimera Investment Corp	-	20,338
	American Tower REIT Inc	American Tower REIT Inc	-	19,890
	Equity Res. Property	Equity Res. Property	-	18,551
	Gladstone Land Corp	Gladstone Land Corp	-	17,075
	Host Hotels & Resorts Inc	Host Hotels & Resorts Inc	-	14,057
	Summit Hotel Properties Inc	Summit Hotel Properties Inc	-	12,796
	Omega Healthcare Invs	Omega Healthcare Invs	-	5,930
	Orion Office Reit Inc	Orion Office Reit Inc	-	4,780
	National Health Investors Inc	National Health Investors Inc	-	920
		<u>Other</u>		
	Oracle Corp	Oracle Corp	-	61,870
	Broadcom Crp / Caymn Fi	Broadcom Crp / Caymn Fi	-	37,415
	AT&T Inc	AT&T Inc	-	35,732
	Biogen Inc	Biogen Inc	-	32,598
	Hospitality Prop Trust	Hospitality Prop Trust	-	29,450
	Autodesk Inc	Autodesk Inc	-	25,505
	Anheuser-Busch Inbev Fin	Anheuser-Busch Inbev Fin	-	21,544
	Invesco Finance PLC	Invesco Finance PLC	-	21,120
	Duke Energy Corp	Duke Energy Corp	-	20,717
	Netapp Inc	Netapp Inc	-	20,197
	Autozone Inc	Autozone Inc	-	20,020
	Toronto-Dominion Bank	Toronto-Dominion Bank	-	19,443
	Bank Of America Corp	Bank Of America Corp	-	15,928
	Home Depot Inc	Home Depot Inc	-	14,324
	Laboratory Corp Of Amer	Laboratory Corp Of Amer	-	10,413
	Citrix Systems Inc	Citrix Systems Inc	-	10,196
	Philip Services	Philip Services	-	-
*	Philip Services (Delisted 1/8/2004)	Philip Services (Delisted 1/8/2004)	-	-
		<u>Notes Receivable From Participants</u>		
	Notes Receivable From Participants	3.25% – 5.50% per Annum	-	\$ 820,649

* Represents a party-in-interest.

** Cost is omitted as allowed for participant directed transactions under an individual account plan.

Matrix Trust Company's Role in Assisting Plan Sponsors in Completing Schedule C

Plan sponsors are responsible for completing the annual Form 5500 filing and are tasked with identifying and reviewing the reportable Schedule C compensation paid to service providers for employee benefit plans (the “Plans” and each a “Plan”). The information contained in this communication is being provided to assist in the completion of Schedule C for Form 5500 filing for the 2021 Plan year (which would be filed during 2022).

It is important for recordkeepers, third-party administrators, designated representatives, and authorized persons for the Plans (collectively, “**Designated Representatives**”) and Plan sponsors to understand that Matrix Trust Company (“**Matrix Trust**”) can only provide information related to its compensation as a service provider. Matrix Trust can provide activity related to payments made to other service providers only to the extent that the compensation flows through either the trust, the custodial account, or a fund service fee account. Investment product disclosures, annual reports and prospectuses (as applicable) should be reviewed for other components of reportable compensation under Schedule C.

Where compensation can be classified as Eligible Indirect Compensation (“**EIC**”), Matrix Trust has provided the appropriate disclosures in this document rather than a set dollar amount for each plan, as permitted under guidance issued by the U.S. Department of Labor.

Reporting Requirements

Plan sponsors of retirement plans with over 100 participants at the beginning of the Plan year must identify persons who indirectly or directly received \$5,000 or more in compensation during the Plan year for services rendered to the Plan on Schedule C of Form 5500.

Compensation

Compensation is received by, as applicable, Matrix Trust, Matrix Settlement & Clearance Services, LLC, (“**MSCS**”) and MSCS Financial Services Division of Broadridge Business Process Outsourcing, LLC (“**MSCS Financial**”) (collectively, “**Matrix**”), in connection with your Plan. All three of these companies are Broadridge Financial Solutions, Inc. (“**Broadridge**”) subsidiaries and are therefore under common control. Thus, MSCS and MSCS Financial are both “affiliates” of Matrix Trust, and “affiliates” of each other.

Direct Compensation

To the extent Matrix is directed to assess Matrix's fees upon the account (i.e., the Plan), the fees represent direct compensation paid to Matrix. Direct compensation paid to Matrix Trust by your Plan is reported on your account statement or other reports provided by Matrix Trust, for example, a check register. These reports enable you to determine any payments that may have been made directly from Plan assets.

To the extent Matrix Trust fees are asset based, fees will be calculated utilizing a daily average balance for the invoice period.

To the extent that Matrix Trust fees are paid by the Plan sponsor and not reimbursed by Plan assets, the fees do not represent direct or indirect compensation paid to Matrix Trust for purposes of 408(b)(2).

Indirect Compensation

Matrix Trust, or an affiliate, may have received indirect compensation from sources other than your Plan during the past calendar year. Matrix Trust is providing a description of the formula used to calculate or determine indirect compensation so this compensation can be reported as “Eligible Indirect Compensation” paid to Matrix Trust or an affiliate on Schedule C of the Form 5500 for the 2021 Plan year, if compensation paid meets the reporting thresholds.

Matrix Trust may have received indirect compensation in connection with services:

- in the form of “float” income; and/or
- through its affiliate(s) and/or other parties as described below, and to the extent applicable, with respect to Mutual Fund Fee / Administrative Fee Services, ETF/Closed End Fund Trading Services, Self-Directed Brokerage Accounts, Retirement Cash Account, Proprietary Funds, ModelTool(K)it™ Services, Level Compensation Services, Stale Dated Check Services, and/or Proceeds of Corrective Transactions.

Float Income

Matrix Trust maintains omnibus bank accounts at, and provides sub-accounting services with respect to such bank accounts to, certain banking institutions, with respect to cash held on a short-term basis in such omnibus bank accounts. As compensation for such sub-accounting services, Matrix Trust may derive compensation from the use of this short-term cash, which is referred to as “float income.” With respect to your Plan, this may occur where, for example, Plan funds are awaiting investment, distribution or other processing. Currently, Matrix Trust has arrangements with three banks – JPMorgan Chase Bank, N.A. (“**JPMorgan**”), TD Bank, N.A. (“**TD Bank**”) and Santander Bank, N.A. (“**Santander**”) – under which the banks pay float income to Matrix Trust in exchange for its sub-accounting services. Float income is reflected as an earnings credit or service fee on monthly bank invoices. JPMorgan, TD Bank and Santander are unaffiliated institutions to Matrix Trust.

The exact amount of float income credited from these three banks to Matrix Trust cannot be described in precise terms, because the rate of float income paid fluctuates over time (it generally tracks the Federal Funds Rate), and it is also impossible to predict exactly how much Plan cash will be held on a short-term basis, and for how long. Please see “*Rate on Float Earnings*” below. The disclosures contained in the following paragraphs have been prepared in accordance with U.S. Department of Labor guidance contained in Field Assistance Bulletin 2002-3 concerning service provider float disclosure obligations to employee benefit plan customers.

Float earnings are considered eligible indirect compensation for Schedule C of Form 5500 purposes and indirect compensation under ERISA Section 408(b)(2).

Matrix Trust Float Earnings

In connection with Matrix Trust’s provision of services to Plan customers, Matrix Trust maintains various banking arrangements to facilitate movements of cash as necessary to process Plan customer transactions, including arrangements with one or more banks. Under these arrangements, cash may be held in general or “omnibus” bank accounts established by or at the direction of Matrix Trust, pending investment, trade settlement, or the presentment of distribution checks for payment. These accounts generate float earnings for Matrix Trust. The proportionate share of those earnings attributable to the funds of a particular plan constitutes compensation that is paid by the plan and retained by Matrix Trust in connection with Matrix Trust’s services and is in addition to any other fees or compensation payable under the service arrangement.

Summary of Float Paragraphs

The paragraphs below describe the specific circumstances under which float will be earned and retained, the time frames applicable to float earnings periods, and a general description of the rate of float earnings.

Contributions - Plan Account Cash Sweep

Plans direct cash contributions to Matrix Trust through a demand deposit account Matrix Trust maintains for that purpose. Matrix Trust credits the amount of a plan's cash contribution to the plan's Matrix Trust account ("**Plan Account**") on the business day it is received. If the Plan Account uses a cash sweep, the cash contribution is swept from the demand deposit account and invested on the Plan's behalf on the next business day. Matrix Trust earns float on the cash contribution between the business day of deposit and the next business day. A "business day" is a day on which the New York Stock Exchange is open for business.

Contributions - Plan Account - No Cash Sweep

If a Plan Account does not use a cash sweep, Matrix Trust earns float on the cash contribution from the business day of deposit until Matrix Trust receives investment instructions from the Plan and the investment transaction settles. Upon Matrix Trust's receipt of investment instructions in good order, settlement of mutual fund trades generally occurs within one business day and settlement of individual securities trades (*i.e.*, stocks and bonds) generally occurs within three business days.

Purchases of Securities Timeline

When Matrix Trust receives instructions, in good order and in accordance with prescribed procedures, to purchase a security for a Plan Account, Matrix Trust places the purchase trade order that same business day if the instructions are received prior to Matrix Trust trading cut-off times. If instructions are received after the Matrix Trust trading cut-off times, the purchase trade order is placed on the next business day.

Settlement of Purchase Trade Order

When Matrix Trust settles a purchase trade order for a Plan Account, the Plan Account assets required to pay for the purchase are transferred to a demand deposit account maintained by Matrix Trust on the trade settlement date. When a purchase trade order is cancelled or rejected, the funds previously set aside to pay for the purchase are re-credited to the Plan Account and either invested through the cash sweep, if applicable, or retained in the deposit account pending other investment instructions, as described previously.

Same Day Placement of Sale Trade Order

When Matrix Trust receives instructions, in good order and in accordance with prescribed procedures, to sell a security for a Plan Account, Matrix Trust places the sale trade order that same business day if the instructions are received prior to Matrix Trust trading cut-off times. If instructions are received after the Matrix Trust trading cut-off times, the sale trade order will be placed on the next business day.

Plan Account Proceeds on Trade Settlement Date

When Matrix Trust places or settles a sale trade for a Plan Account, the Plan Account receives the sales proceeds on the trade settlement date. If the Plan Account does not use a sweep, Matrix Trust will earn float from the date Matrix Trust receives the sale settlement proceeds until Matrix Trust receives instructions to reinvest the sale proceeds as described previously.

Float When Issuing Checks

Matrix Trust may earn float when it issues checks on behalf of plans including checks for (i) distributions to participants and/or beneficiaries, (ii) participant loan distributions, or (iii) fees paid to Plan service providers. Matrix Trust does not earn float when payments or distributions are made by direct deposit (ACH) or by a federal funds wire transfer.

Float on Mailed Distribution Checks

Matrix Trust will mail a distribution check to a Plan participant or beneficiary on the payable date (the date printed on the check). On the same day, Matrix Trust debits the Plan Account in the amount of the check. Matrix Trust will earn float on the amount of the check from the date the check is issued until the date the check is presented and paid.

Float on Periodic/Recurring Distributions

Where Matrix Trust has been directed to establish periodic or recurring distribution checks, such payments are typically mailed to Plan participants and beneficiaries prior to the payable date (for example, periodic payments are mailed six business days prior to the payable date). Matrix Trust debits the Plan Account in the amount of the checks on the payable date. Matrix Trust is able to mail the checks before assets are withdrawn from the Plan Account and sold because periodic distributions are of a predictable amount (generally a set dollar amount each payment cycle). Matrix Trust will only earn float on the amount of the check from the date the check is payable until the date check is presented and paid.

Recredit to Plan Account of Outstanding Distribution Checks

On a periodic basis, Matrix Trust will notify Plans or their Designated Representative of outstanding periodic and lump sum distribution checks that Matrix Trust has issued. If an originally-issued check is reported lost or missing, Matrix Trust will re-issue the check upon receipt of direction from the Plan and/or other authorized party to instruct on the account. If the participant or beneficiary does not negotiate the check within a reasonable time, Matrix Trust reserves the right to re-credit (redeposit) the payment to the Plan Account and to invest these funds at the direction of a Plan Account fiduciary or authorized party to instruct on the account, or to disburse the funds as directed or otherwise in accordance with applicable law.

Rate on Float Earnings

The rate at which Matrix Trust earns float over the time periods described above is generally comparable to the effective Federal Funds Rate as reported in the Wall Street Journal over the applicable time frame. While the banks have discretion in the setting of the exact rates, the Federal Funds Rate at a given time is a reasonable estimate of the rate paid to Matrix Trust.

Mutual Fund Fees / Administrative Fee Services

Where Matrix Trust has been so authorized, Matrix Trust through its affiliate and registered broker dealer, MSCS Financial, may receive fees from certain investment companies, mutual funds, stable value funds, guaranteed investment contracts, guaranteed annuity contracts and similar investment vehicles (the “**Funds**”) in the form of 12b-1 fees or firm concessions (e.g., finders fees), or in the form of shareholder servicing, sub-transfer agent and sub-accounting fees (“**Mutual Fund Fees**”). Mutual Fund Fees are paid by the applicable investment company(ies) or other Fund(s) to MSCS Financial or Matrix Trust pursuant to shareholder servicing and similar agreements. You can contact Matrix Trust at 888-947-3472 for specific information about the levels of Mutual Fund Fees paid with respect to Funds currently on the Matrix platform, which will allow you to ascertain the Mutual Fund Fees paid by those Funds actually held by your Plan in a Matrix Trust account.

In addition, the recordkeeper for your Plan (which may be the Designated Representative) will generally provide you with information about the fees and costs, and certain other aspects, of any Funds or other investments that are designated under your Plan as investment alternatives to be made available to participants (assuming your Plan permits participant investment direction), which in many cases may be provided through fund prospectuses, fact sheets or similar documents. We encourage you to review these materials carefully to better understand the various fees and costs associated with these investments, including the payments they may make to Matrix Trust and other parties.

In accordance with agreements related to your Plan (some arrangements will be stipulated in an Administrative Fee Collection Addendum while others will be determined by the agreement between Matrix and the Designated Representative), Matrix Trust may deposit administrative servicing fees (“**Administrative Fees**”) in an amount equal to a percentage of any Mutual Fund Fees collected for administrative services provided to the Plan. MSCS Financial is compensated by the collection of Mutual Fund Fees. In accordance with an intercompany agreement between MSCS Financial and Matrix Trust, MSCS Financial pays to Matrix Trust the Administrative Fees, which Matrix Trust, in turn, pays out in accordance with the Administrative Fee Collection Addendum or Matrix agreements with the Designated Representative.

Administrative Fees will either be: (a) credited to an Administrative Fee Account until Matrix Trust is instructed to disburse them; (b) applied to offset the fees the Designated Representative owes to Matrix; (c) directed by the Designated Representative for credit to a Plan's account; or (d) directed by the Designated Representative to wire out to third-party service providers. As compensation for the collection of Mutual Fund Fees, MSCS Financial may retain for its services an amount equal to a percentage of Mutual Fund Fees collected or charge an annual flat fee amount; the actual percentage or flat fee amount for the Mutual Fund Fee collection is reflected in your Plan's Fee Sheet or obtainable from the Designated Representative (if your Plan has a Designated Representative).

Administrative Fees are generated only to the extent that Mutual Fund Fees are collected by MSCS Financial. If a Fund has not paid to MSCS Financial or does not pay Mutual Fund Fees, then no Administrative Fees will be generated.

If your Plan is invested in the CMFG Life Insurance Company Guaranteed Account or the BANC Master Deposit Account B, the entire 0.25% (25 basis point) administrative service fee is retained by MSCS Financial unless otherwise stipulated in your Plan's Fee Sheet.

In addition, payments to parties other than MSCS Financial or Matrix Trust from the related Administrative Fee Account statement may be reportable as direct or indirect compensation paid to *those* parties.

NSCC Transaction Fees

For each Fund transaction processed through the National Securities Clearing Corporation ("**NSCC**"), the NSCC's parent the Depository Trust & Clearing Corporation ("**DTCC**"), a financial services firm unaffiliated with Matrix, presently assesses a \$0.06 transaction-based fee, subject to change by the DTCC, for providing clearing and counterparty services. In accordance with the agreement between Matrix Trust/MSCS and the Designated Representative, DTCC transaction fees may be invoiced to, and paid by, the Designated Representative, unless otherwise stipulated in your Plan's Fee Sheet. Neither Matrix Trust and nor affiliates retain any portion of any DTCC transaction fees assessed.

ETF/Closed End Fund Trading Services

If the Plan offers one or more exchange-traded funds ("**ETFs**") and/or closed end funds ("**CEFs**") as investment options to Plan participants, a third-party unaffiliated subcontractor of Matrix, currently Virtu Americas LLC ("**Virtu**"), a broker-dealer, is paid certain commissions for executing ETF/CEF trades processed on the Matrix trading platform. Other unaffiliated third-party broker-dealers may be added as subcontractors (or replace Virtu) and may perform substantially equivalent services as Virtu. The commissions paid to such third-party broker-dealer(s) (including Virtu) (each an "**Outside BD**") are either: (a) passed through to the Plan by "netting" the commission amount from the trade in the Plan's account; (b) invoiced to the Designated Representative; or (c) paid by Matrix, with Matrix assessing additional basis points and/or minimum fees per the Plan's Fee Sheet. Currently, the Outside BD's commission charges, as the executing ETF/CEF broker, are:

- \$0.005 per share per ETF/CEF trade batch processed with execution by the Outside BD during market hours;
- \$0.01 per share per ETF/CEF trade, batch processed with standard Market-on-Close execution by the Outside BD;
- \$0.04 per share per ETF/CEF trade, batch processed with Market-on-Close execution by the Outside BD, with trade files received by the Outside BD after market close and with estimate files received by the Outside BD before market close (and with trade instructions received from the underlying Plan participant before market close); or
- \$0.09 per share per ETF/CEF trade, batch processed with Market-on-Close execution by the Outside BD, with trade files received by the Outside BD after market close without pre-market close estimate files (but with trade instructions received from the underlying Plan participant before market close).

Matrix does not retain any of the Outside BD's commissions described above; rather, the Outside BD retains 100% of these ETF/CEF commissions. Additionally, for ETF/CEF trades to receive pricing as of market close ("**Market-on-Close ETF/CEF Trades**"), the Outside BD will price such trades as of the closing price for such ETFs/CEFs, and in the process may incur gains and losses from such trades by executing hedging transactions in advance of the market close for the purpose of helping to ensure that the desired Market-on-Close ETF/CEF Trades can be timely processed at the closing price. Consistent with positions expressed by the U.S. Department of Labor, any such gains may be treated as compensation to the Outside BD for its services. The exact amount of any such net "compensation" cannot be predicted in advance, but it would be reasonable to assume that, over time, these transactions will involve both shortfalls (losses) and excesses (gains) to the Outside BD that should generally offset each other, and are therefore not expected to result in material net "profit" or "compensation" to the Outside BD.

ETF/CEF trade instructions may be received by MSCS after market close. When this occurs, the transaction will be processed the following business day. Because the price of an investment may change between the receipt of instructions and the execution of instructions, a transaction may result in either a shortfall or an excess. If the transaction results in a shortfall, Matrix Trust will promptly cover the shortfall to the extent necessary to process the transaction based on the price that would have been paid or realized by the Plan had the transaction been processed on the day Matrix received instruction. If the transaction results in an excess, Matrix Trust will retain the amount of the excess in a suspense account to be applied to future shortfalls. Additionally, Matrix Trust will retain nominal trading gains and incur nominal trading losses as a result of Matrix Trust's acquisition or disposal of fractional ETF/CEF shares necessary to complete ETF/CEF trade instructions. Such nominal gains and losses should generally offset each other and are therefore not expected to result in any additional net profit or "compensation" to Matrix Trust over time.

Self-Directed Brokerage Accounts

If the Plan offers a self-directed brokerage account ("**SDBA**") option to Plan participants, SDBA balances remain subject to the services and fees described under other sections of this disclosure and any related Fee Sheet, to the extent applicable. Also, where the Plan sponsor or other Plan fiduciary of the Plan and/or its Designated Representative has directed Matrix Trust to establish SDBA that is a TD Ameritrade Brokerage Account, pursuant to an agreement TD Ameritrade, MSCS will provide account reconciliation services, account set-up and maintenance, movement of cash between the Plan's core accounts and SDBAs, and related administrative tasks. For these services and others, MSCS will receive quarterly, in arrears, an amount equal to 0.00375% (0.375 basis points) of the value of Plan assets in the TD Ameritrade SDBAs during such quarter, based on the average of the Plan assets held in the SDBAs on the last business day of each month in the applicable quarter. TD Ameritrade pays these fees to MSCS.

In all cases, the fees described above do not include brokerage commissions or other fees payable to TD Ameritrade, or other SDBA provider, who are unaffiliated with Matrix Trust, MSCS and MSCS Financial.

Retirement Cash Account

Matrix Trust receives fees with respect to the Retirement Cash Account (if your Plan has selected the Retirement Cash Account as an investment option for participants), to the extent permitted by Applicable Rules (defined below), for providing services with respect to the account and the accountholders. Specifically, as provided under an agreement with JPMorgan, Matrix Trust receives a servicing fee in exchange for providing sub-accounting and support services, processing transactions and reconciling aggregate account activity with respect to funds deposited in the Retirement Cash Account with JPMorgan. The servicing fee is deducted by Matrix Trust from the total interest paid to Matrix Trust by JPMorgan, and is the difference between the total interest rate paid to Matrix Trust by JPMorgan, and the stated interest rate paid to Plan participants on their investments in the Retirement Cash Account. In other words, the servicing fees paid to Matrix Trust reduce the interest rate paid to Plan participants by a corresponding amount.

At each rate of total interest paid by JPMorgan (from 0.00% up to 5.00%), the share of such total interest that is credited as the “stated rate” of interest to Plan participants on their Retirement Cash Account balances, and the share of such total interest that is retained by Matrix Trust as its servicing fees, are set forth under a pre-established rate table. Such servicing fees are based on the average daily deposit balances in the Retirement Cash Account. The rate of the servicing fee that Matrix Trust receives may exceed the interest rate or effective yield the depositors receive from the Retirement Cash Account. No portion of these servicing fees will reduce or offset the fees otherwise due to Matrix Trust unless required by Applicable Rules. “**Applicable Rules**” means all applicable federal and state laws, rules and regulations, rules of any self-regulatory organization, and the constitution and applicable rules, regulations, customs, and usages of the exchange or market and its clearinghouse. Unless stated otherwise in a separate schedule, other than the applicable fees charged on Plan custody accounts, there are no separate charges, fees (other than the servicing fee described above), or commissions paid to Matrix Trust or its affiliates as a result of, or otherwise in connection with, the Retirement Cash Account.

As the total interest rate paid by JPMorgan increases, the servicing fees will likewise increase, and if the total interest rate paid by JPMorgan decreases, the servicing fees will likewise decrease. While the full rate table is available and accessible (as explained above), it is very voluminous. However, the following summarizes the general ranges of the stated interest rates paid to Plan participants and Matrix Trust’s servicing fees at various rates of total interest, as determined under the rate table:

When the total rate of interest* paid (annually) by JPMorgan is between:	The stated interest rate paid to Plan participants ranges from:	The servicing fees retained by Matrix Trust ranges from:
0.00% and 0.50%	0.00% and 0.13%	0.00% and 0.37%
0.51% and 1.00%	0.13% and 0.25%	0.38% and 0.75%
1.01% and 2.00%	0.26% and 0.50%	0.75% and 1.50%
2.01% and 3.00%	0.51% and 1.23%	1.50% and 1.77%
3.01% and 4.00%	1.23% and 1.90%	1.78% and 2.10%
4.01% and 5.00%	1.91% and 2.63%	2.10% and 2.37%

*With respect to the cash balances within the ModelTool(k)it™, this “total rate of interest” shown in the table is the net rate of interest paid by JPMorgan after applicable Bank Balance Based Charges billed to and paid by Matrix Trust Company.

For more specific information, Retirement Cash Account disclosures and the current interest rate payable at any given time will be available online at: <https://www.broadridge.com/assets/pdf/broadridge-msb-retirement-cash-account.pdf>.

A copy of the full rate table and the current interest rate payable at any given time may be obtained by calling Matrix Trust Client Services at 888-947-3472.

Based upon the total rates of interest paid by JPMorgan in recent periods, and the total rates of interest that Matrix Trust generally expects that JPMorgan would intend to pay in the future, a reasonable estimate of the servicing fees retained by Matrix Trust would usually be between 0% and 2.37%. However, we should emphasize that Matrix Trust cannot control or predict the total interest rates payable by JPMorgan in the future, which makes it impossible to predict the rate of Servicing Fees we will receive at any given time. Therefore, to help you make a fully informed decision about whether to utilize (or continue utilizing) the Retirement Cash Account at any given time, we strongly recommend that you access the online materials or contact Matrix Trust Client Services as described above, to be provided with more detailed information.

Proprietary Funds

Proprietary funds (“**Proprietary Funds**”) are collective investment trusts or other funds for which Matrix Trust serves as trustee. Collective investment fund options that are currently indicated on the following website are considered Proprietary Funds: <https://www.broadridge.com/cit/matrix-cits>.

If the Plan has selected a Proprietary Fund as an investment option, Matrix Trust may receive compensation for providing trustee or investment management services to the Proprietary Fund. Such compensation varies by Proprietary Fund and generally ranges on a gross basis from 0.03% (3 basis points) annually to 0.50% (50 basis points) annually, not including audit fees, which are fixed amounts that may represent fees from essentially 0.00% (0 basis points) annually to 0.05% (5 basis points) annually. Larger compensation rates may be inclusive of advisory fees and custodian fees paid to advisors to plans or to custodians/platforms for plans. Matrix Trust generally retains as compensation a net of 0.03% (3 basis points) annually through 0.08% (8 basis points) annually. Compensation earned by Matrix Trust in connection with services provided to the Proprietary Fund is described in the Proprietary Fund's participation agreement and disclosure materials, which you would have received from the recordkeeper for your Plan (which may be your Plan's Designated Representative). We encourage you to review these materials carefully to better understand the various fees and costs associated with these Proprietary Fund investments, including the payments they may make to Matrix Trust and other parties.

Proprietary Funds may be selected to be included within your Plan, and any compensation Matrix Trust may receive for providing trustee or investment management service to the Proprietary Fund would be in addition to any fees that Matrix Trust or its affiliates may receive as described in this Fee Disclosure, including but not limited to fees in connection with ModelTool(k)it™ Services (discussed below).

ModelTool(k)it™ Services

Where the named fiduciary of the Plan and/or Designated Representative has entered into an agreement to subscribe to ModelTool(k)it™ (“**MTK**”) for the Plan, a total annual fee of 0.025% (2.5 basis points), the ModelTool(k)it™ Platform Fee, charged monthly in arrears applies to the market value of assets covered under the MTK agreement. This fee is deducted directly from the Plan Account from the assets covered under the MTK agreement. Of the total fee, a third-party subcontractor of MSCS, Envestnet Retirement Services (“**ERS**”) receives approximately (no less than) 0.02% (2.0 basis points) as its compensation for providing services detailed in the Plan's MTK agreement, and MSCS itself will retain approximately (no more than) 0.005% (0.5 basis points) for facilitating MTK as a service on the MSCS trading platform. All other applicable services and fees will continue to apply, except that if investments subject to the MTK agreement generate Mutual Fund Fees, MSCS Financial will collect such Mutual Fund Fees as compensation, but Matrix Trust will pay an Administrative Fee in an amount equal to one hundred percent (100%) of such Mutual Fund Fees to the Plan's MTK unitized portfolio.

If ETF/CEF shares are part of a model, the ETF/CEF share trades will be assessed commission charges at the rate charged for ETF/CEF trades batch processed with execution during market hours, currently \$0.005 per share. ETF/CEF and mutual fund trade instructions may be received by MSCS after market close. When this occurs, the transaction may be processed the following business day. Because the price of an investment may change between the receipt of instructions and the execution of instructions, a transaction may result in either a shortfall or an excess. If the transaction results in a shortfall, Matrix Trust will promptly cover the shortfall to the extent necessary to process the transaction based on the price that would have been paid or realized by the Plan had the transaction been processed on the day Matrix Trust received instruction. If the transaction results in an excess, Matrix Trust will retain the amount of the excess to be applied to future shortfalls. Additionally, Matrix Trust will retain nominal trading gains and incur nominal trading losses as a result of Matrix Trust's acquisition or disposal of fractional ETF/CEF shares necessary to complete ETF/CEF trade instructions. Consistent with positions expressed by the U.S. Department of Labor, any such excesses or gains may be treated as compensation to Matrix Trust for its services. The exact amount of any such net “compensation” cannot be predicted in advance, but it would be reasonable to assume that, over time, these transactions will involve both shortfalls (losses) and

excesses (gains) to Matrix Trust that should generally offset each other, and are therefore not expected to result in material net “profit” or “compensation” to Matrix Trust.

If ETF/CEF shares are part of a model, a portion of the unitized portfolio must be kept in a liquidity vehicle. Currently, this liquidity vehicle, or cash investment allocation, is a bank account maintained by Matrix Trust at JPMorgan, and Matrix Trust will credit interest on such liquidity vehicle. Matrix Trust may retain as part of its compensation, for sub-accounting services related to the liquidity vehicle, a reasonable fee based on the difference of the rate paid by the bank (after deduction of “Bank Balance Based Charges” representing JPMorgan fees billed to and paid by Matrix Trust) and the rate credited to the unitized portfolio for the liquidity vehicle.

Pursuant to an arrangement between Matrix Trust and JPMorgan, Matrix Trust receives a servicing fee in exchange for providing sub-accounting and support services, processing transactions and reconciling aggregate account activity with respect to funds deposited in the liquidity vehicle. The servicing fee is paid by JPMorgan; more specifically, the servicing fee is deducted by Matrix Trust from the total interest paid to Matrix Trust by JPMorgan, and is the difference between the total interest rate paid to Matrix Trust by JPMorgan under the arrangement described above (net of the Bank Balance Based Charges) and the stated interest rate paid to the unitized portfolio for the liquidity vehicle. In other words, the servicing fees paid to Matrix reduce the interest rate paid to unitized portfolio by a corresponding amount. As the total interest rate paid by JPMorgan increases, the servicing fees will likewise increase, and if the total interest rate paid by JPMorgan decreases, the servicing fees will likewise decrease.

While the full rate table is available and accessible, it is very voluminous. For a summary of the general ranges of the stated interest rates paid to the unitized portfolio for the liquidity vehicle and Matrix Trust’s servicing fees at various rates of total interest, please see Table 1 under Retirement Cash Account section of this disclosure. For the current stated interest rate paid to the unitized portfolio for the liquidity vehicle and Matrix Trust’s servicing fee rate, please see the Rate Table found by accessing the following link:

<https://www.broadridge.com/assets/pdf/broadridge-msb-retirement-cash-account.pdf>.

Please note, while the rates involved in the liquidity vehicle are comparable to the rates involved in the Retirement Cash Account, the unitized portfolio is not invested in the Retirement Cash Account.

Level Compensation Services (if elected and to the extent applicable)

Where the named fiduciary of the Plan has engaged a broker (registered representative) whose firm utilizes the Matrix Trust Level Compensation Services, in addition to any other applicable services and fees, MSCS Financial will serve as Broker of Record for investment transactions, and will retain up to 0.02% (2 basis points) of the Plan’s total assets, with such fees coming from any 12b-1 fees and shareholder servicing (“**Level Compensation Fees**”) it collects from Funds on behalf of the broker. For certain plans whose investment lineup pays differing compensation per investment, brokers may receive Level Compensation Fees based on an approximate weighted average (“**Weighted Average**”) of fees paid by or on behalf of Funds. Where Weighted Average is in place, MSCS Financial may retain an overage in the amount fees received from or on behalf of the Funds. This overage amount may be an amount up to 0.05% (5 basis points) of plan assets because Weighted Average Level Compensation Fee percentages are set by MSCS on 0.05% (5 basis point) increments. If you have engaged an investment adviser for your Plan whose firm utilizes the RIA Remittance Services of the MSCS Level Compensation Services, in addition to any other applicable services and fees, MSCS will be paid a fee of up to 0.015% (1.5 basis points) of the Plan’s total assets (also referenced as “**Level Compensation Fees**”). With respect to brokers, the Level Compensation Fees are in exchange for MSCS Financial’s administrative services in collecting and distributing Level Compensation Fees to the broker. With respect to investment advisers, the Level Compensation fees are in exchange for MSCS’s administrative services in collecting from the Designated Representative and distributing to the investment adviser the adviser’s advisory fees (*i.e.*, facilitating RIA fee remittance services). Per the agreement setting forth the Level Compensation Services between MSCS and the broker-dealer or investment advisory firm, this compensation is deducted from Level Compensation Fees as received from the Plan’s Funds.

Stale Dated Check Services

Matrix Trust provides services to assist with the resolution of Plan participants' stale dated checks, as directed by a Designated Representative. Where the named fiduciary of the Plan and/or its Designated Representative has elected to utilize certain services to assist in the resolution of participant related stale dated checks, an unaffiliated subcontractor to Matrix Trust and MSCS, PBI Research Services, Pension Benefit Information, LLC ("**PBI**"), receives \$40 per check as direct compensation which is deducted directly from the Plan (*i.e.*, from the stale dated check amount). This compensation to PBI is for its services which includes conducting a search, related communications, and distributing funds to affected Plan participants. Matrix Trust and its affiliates do not retain any portion of the \$40 per check fee that is payable to PBI. All float income to Matrix Trust will cease with respect to the stopped check from the time the check is stopped, but float income related to the period beginning with the issuance of the distribution check through the date the check was stopped will be retained by Matrix Trust.

Proceeds of Corrective Transactions

Matrix Trust receives investment instructions and, although rare, occasional errors in the instructions themselves or the processing of instructions may occur. The causes of such errors may include, but are not necessarily limited to, entry of an erroneous trade ("buy" vs. "sell," or vice versa), dollar amount or number of shares, incorrect identification of the security, duplication of orders (such as, instructions entered more than once), or untimely transmittal of instructions. When an error is discovered, action is taken to correct the transaction in a manner intended to avoid or minimize harm or disruption to the Plan. Because the price of an investment may change between the processing of erroneous instructions and the execution of corrective instructions, a corrective transaction may result in either a shortfall or an excess. If the error originates with Matrix Trust and the corrective transaction results in a shortfall, Matrix Trust will promptly cover the shortfall to the extent necessary to process the transaction based on the price that would have been paid or realized by the Plan had the transaction been processed as instructed. If the corrective transaction results in an excess, Matrix Trust will retain the amount of the excess to be applied to future shortfalls resulting from trade errors. Consistent with positions expressed by the U.S. Department of Labor, any such excess proceeds may be treated as compensation to Matrix Trust for its services. The exact amount of any such net "compensation" cannot be predicted in advance, but it would be reasonable to assume that, over time, corrective transactions will involve both shortfalls (losses) and excesses (gains) to Matrix Trust that should generally offset each other, and are therefore not expected to result in material net "profit" or "compensation" to Matrix Trust.

Non-Monetary Compensation

Matrix Trust and MSCS Financial maintain policies that place limits on the circumstances under which gifts, travel and entertainment may be accepted by employees. Other than for modest gifts given or received in the normal course of business, employees are not permitted to receive gifts from clients and vendors. Under the 408(b)(2) regulation, a service provider's acceptance of these non-monetary items may involve the receipt of indirect compensation from a plan where the value attributable to the plan, on a pro rata basis, exceeds \$250 over the term of the plan's contract with the service provider. In light of the policies, Matrix Trust does not anticipate that the value of any such non-monetary items will approach the \$250 threshold with respect to the Plan.

Completing Schedule C

You will need the following information to complete Schedule C.

Matrix Trust Company 717 17th Street, Suite 1300 Denver, CO 80202 Employer Identification Number: 75-3182674	MSCS Financial Services Division of Broadridge Business Process Outsourcing, LLC 717 17 th Street, Suite 1300 Denver, CO 80202 Employer Identification Number: 33-1151291
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For Direct Compensation, you will be required to provide the Matrix Trust address or Employer Identification Number.

For Indirect Compensation, Matrix Trust provided you with a formula so that you can report this arrangement as Eligible Indirect Compensation, and you will be required to enter the MSCS Financial and Matrix Trust names and Employer Identification Numbers or addresses.

If you have any questions regarding this information, please contact your Matrix Trust Company Relationship Manager.

These materials and any attachments do not constitute tax or legal advice. Please seek the advice of competent investment, tax or legal counsel with respect to your investment, tax or legal questions.

SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)*
DECEMBER 31, 2021

*See attached financial statements with auditor's report.