

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2022

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 05/31/2022

- A This return/report is for: a multiemployer plan, a multiple-employer plan, 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

Table with 4 columns: Field ID (1a-2d), Field Name, Value, and Field ID (1b-1c, 2b-2d). Includes plan name (FORUM GREEN, INC. 401(K) RETIREMENT PLAN), effective date (01/01/1988), employer EIN (63-0759767), telephone number (256-232-3461), and business code (623000).

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.

Signature table with 4 columns: Label (SIGN HERE), Signature, Date, and Name. Rows for plan administrator, employer/plan sponsor, and DFE.

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

Form 5500 (2022) v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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 92
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 66
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 0
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3B 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> 2 A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **05/31/2022**

A Name of plan FORUM GREEN, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 FORUM GREEN, INC.	D Employer Identification Number (EIN) 63-0759767

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

1 Coverage Information:

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	501656-01	0	01/01/2022	05/31/2022

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	

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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	0
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

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

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

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

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

b Balance at the end of the previous year **7b** 31368

c Additions: (1) Contributions deposited during the year	7c(1)	554
(2) Dividends and credits.....	7c(2)	0
(3) Interest credited during the year.....	7c(3)	699
(4) Transferred from separate account.....	7c(4)	463586
(5) Other (specify below)	7c(5)	0

(6) Total additions..... **7c(6)** 464839

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 496207

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	487195
(2) Administration charge made by carrier.....	7e(2)	93
(3) Transferred to separate account.....	7e(3)	8919
(4) Other (specify below)	7e(4)	0

(5) Total deductions..... **7e(5)** 496207

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)		
	(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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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. ▶

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: x-small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="text-align: center; font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: large;">2022</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **05/31/2022**

<p>A Name of plan FORUM GREEN, INC. 401(K) RETIREMENT PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 FORUM GREEN, INC.</p>	<p>D Employer Identification Number (EIN) 63-0759767</p>	

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

1 Coverage Information:

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0457907	68322	501656-01	0	01/01/2022	05/31/2022

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
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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	

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	(c) Amount	(d) Purpose	

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	(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 24
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) <input type="checkbox"/> individual policies (2) <input checked="" type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶	
b	Balance at the end of the previous year	7b
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)		
	(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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 05/31/2022

A Name of plan <u>FORUM GREEN, INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FORUM GREEN, INC.</u>	D Employer Identification Number (EIN) <u>63-0759767</u>	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

GREAT-WEST LIFE & ANNUITY INSURANCE

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	14906	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

MORGAN STANLEY SMITH BARNEY LLC

1 NEW YORK PLZ 12TH FL
ANNUITY AND INSURANCE OPERATIONS
NEW YORK, NY 10004

(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?
55	BROKER/ADVISE R	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	4350	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

MORGAN STANLEY INSURANCE SERVICES I

1 NEW YORK PLZ 12TH FL
ANNUITY AND INSURANCE OPERATIONS
NEW YORK, NY 10004

(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?
55	BROKER/ADVISE R	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	488	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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)

ADVISED ASSETS GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MGMT	331	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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
MORGAN STANLEY INSURANCE SERVICES I	55	488
(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.	
GREAT-WEST LIFE & ANNUITY INSURANCE 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	OTHER COMMISSIONS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORGAN STANLEY SMITH BARNEY LLC	55	4350
(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.	
GREAT-WEST LIFE & ANNUITY INSURANCE 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	OTHER COMMISSIONS	
(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

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **05/31/2022**

A Name of plan FORUM GREEN, INC. 401(K) RETIREMENT PLAN		B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 FORUM GREEN, INC.		D Employer Identification Number (EIN) 63-0759767	

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests.....	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	64149	0
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3878391	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	31368	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	3973908	0
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	3973908	0

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	3212	
(B) Participants.....	2a(1)(B)	13919	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		17131
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	51	
(F) Other.....	2b(1)(F)	698	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		749
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	185	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		185
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-310035
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-291970
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3666677	
(2) To insurance carriers for the provision of benefits	2e(2)	24	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3666701
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	15237	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		15237
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3681938
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-3973908
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

- (1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

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

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

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

(1) Name: CARR, RIGGS & INGRAM, LLC

(2) EIN: 72-1396621

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?.....	4e	X		240000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	4k	X		
l Has the plan failed to provide any benefit when due under the plan?.....	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 05/31/2022

A Name of plan <u>FORUM GREEN, INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FORUM GREEN, INC.</u>	D Employer Identification Number (EIN) <u>63-0759767</u>	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	0
---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 20-3691708

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	
6 b Enter the amount contributed by the employer to the plan for this plan year.....	6b	
6 c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock?..... Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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 _____



**FORUM GREEN, INC.
401(k) PLAN**

FINANCIAL STATEMENTS

December 31, 2021 and 2020



	Page
REPORT	
Independent Auditors' Reports.....	2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits in Liquidation.....	8
Statement of Changes in Net Assets Available for Benefits in Liquidation.....	9
Notes to Financial Statements.....	10
SUPPLEMENTAL SCHEDULE	
Schedule H, Line 4(i) - Schedule of Assets in Liquidation (Held at End of Year).....	21

Note: Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because the conditions under which they are required are not present.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Forum Green, Inc. 401(k) Plan

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

We have performed an audit of the accompanying financial statements of Forum Green, Inc. 401(k) 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 in liquidation as of December 31, 2021, and the related statement of changes in net assets available for benefits in liquidation for the year then ended December 31, 2021, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institutions as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Forum Green, Inc. 401(k) 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.

Emphasis of Matter-Basis of Accounting

As discussed in Note 3 to the financial statements, the Plan Administrator of the Forum Green, Inc. 401(k) Plan approved a plan liquidation on December 29, 2021, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2020 financial statements to the liquidation basis used in presenting the 2021 financial statements. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Forum Green, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Forum Green, Inc. 401(k) 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 Forum Green, Inc. 401(k) 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.

Supplemental Schedule Required by ERISA

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

or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Carr, Riggs & Ingram, L.L.C.

Oneonta, Alabama
March 8, 2023



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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Forum Green, Inc. 401(k) Plan

We were engaged to audit the accompanying statement of net assets available for benefits of Forum Green, Inc. 401(k) Plan (the Plan), as of December 31, 2020 (ongoing), and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the 2020 financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Great-West Life & Annuity Insurance Company and Great-West Trust Company, LLC, the custodians of the Plan, except for comparing the information with the related information included in the financial statement. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of December 31, 2020, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the 2020 financial statement.

Report on Form and Content in Compliance With Department of Labor's Rules and Regulations

The form and content of the information included in the 2020 financial statement and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Carr, Riggs & Ingram, L.L.C.

Oneonta, Alabama
March 8, 2023

Forum Green, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits in Liquidation

<i>December 31,</i>	(in Liquidation) 2021	(Ongoing) 2020
<hr/>		
Assets		
Investments		
Investments at fair value	\$ 3,909,759	\$ 3,304,945
<hr/>		
Total investments	3,909,759	3,304,945
<hr/>		
Receivables		
Accrued interest and dividends expected to be earned in liquidation	883	-
Accrued employer contributions expected during liquidation	3,212	-
Accrued participant contributions expected during liquidation	13,919	-
Notes receivable from participants	65,014	72,139
<hr/>		
Total receivables	83,028	72,139
<hr/>		
Total assets	3,992,787	3,377,084
<hr/>		
Liabilities		
Accrued expenses expected to be incurred in liquidation	13,378	-
Accrued investment losses expected during liquidation	309,547	-
<hr/>		
Total liabilities	322,925	-
<hr/>		
Net Assets Available for Benefits	\$ 3,669,862	\$ 3,377,084
<hr/> <hr/>		

The accompanying footnotes are an integral part of these statements.

Forum Green, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits in Liquidation

	(in Liquidation)
For the year ended December 31,	2021
Additions	
Investment income	
Net appreciation in fair value of investments	\$ 131,761
Interest and dividends	314,640
Total investment income	446,401
Interest income on notes receivable from participants	3,629
Contributions:	
Employer	51,507
Employee	178,613
Total contributions	230,120
Total additions	680,150
Deductions	
Benefits paid to participants	51,585
Administrative expenses	30,876
Total deductions	82,461
Net increase	597,689
Adjustment to liquidation basis	(304,911)
Net Assets Available for Benefits	
Beginning of year (Ongoing)	3,377,084
End of year (in Liquidation)	\$ 3,669,862

The accompanying footnotes are an integral part of these statements.

Forum Green, Inc. 401(k) Plan Notes to Financial Statements

NOTE 1: DESCRIPTION OF PLAN

The following description of the Forum Green, Inc. 401(k) 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 is a defined contribution plan established under the provisions of Section 401(a) of the Internal Revenue Code (IRC), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 (ERISA) as amended. The Plan covers substantially all full-time employees of Forum Green, Inc. (the "Company", "Sponsor", "Employer", or "Plan Administrator").

Some administrative functions are performed by employees of the Company. No compensation is remitted to the Company for these services. The Plan's management determine the appropriateness of the Plan's investment offerings and monitors investment performance.

Plan assets are held and managed by Great-West Life & Annuity Insurance Company and Great-West Trust Company LLC, the custodian and the qualified institution for the Plan, which invests contributions and Plan earnings, makes investment transactions as directed by the Plan management and provides certain recordkeeping services. Empower Retirement also performs certain plan administration and annual ERISA compliance testing.

Coronavirus Aid, Relief, and Economic Security Act of 2020

The Coronavirus Aid Relief and Economic Security Act (the CARES Act) was passed by the U. S. Senate on March 26, 2020. Under certain provisions of the CARES Act, certain requirements for loans and benefit payments to participants were changed in response to the COVID-19 pandemic. The Plan adopted these provisions for the year ended December 31, 2020. The Plan will be amended to reflect these changes prior to the December 31, 2025 deadline.

Eligibility

The Plan covers substantially all full-time employees of the Sponsor, excluding non-resident aliens. The employees must also meet other requirements such as reaching twenty-one years old with one year of service, provided the employee completed 1,000 hours of service during that period. Entry dates are the 1st day of the semi-annual enrollment period following the completion of the eligibility requirements.

NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Contributions

The Plan permits participants, through a salary deferral election, to defer their pretax annual compensation up to a maximum permissible pursuant to the Internal Revenue Code (\$19,500 for 2021 and 2020), as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions (up to \$6,500). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a guaranteed interest contract and numerous mutual fund investment accounts. The Sponsor shall make matching contributions of 50% of elective deferrals up to 5% of pre-tax eligible compensation.

During the year ended December 31, 2021, the Company contributed \$51,507 in employer matching contributions. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and Company's matching contributions, as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions and rollovers plus actual earnings thereon. Vesting in the Employer's discretionary matching contribution portion of their accounts plus actual earnings thereon is based on years of continuous service with 1,000 hours of service necessary to obtain a year of vesting service. A participant is vested in these contributions as follows:

Years of service	Vesting Percent
Less than 2 years	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

A participant's account becomes fully vested upon the participant's death, total disability, attaining normal retirement age of 65 or early retirement age of 62 under the terms of the plan.

NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Receivables

Contributions receivable include those pursuant to formal commitments based on the Plan's adoption agreement. Evidence that a formal commitment existed was based on criteria that (a) the contribution is based on participant compensation that existed for the current plan year and (b) the plan terms require a contribution to be made for the current plan year.

Notes Receivable from Participants

Participants may have one loan outstanding at any time with a minimum loan of \$1,000 and the maximum amount available is \$50,000 or one-half of their vested balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at a rate computed using the prime rate (as specified in the Wall Street Journal) plus 1%. Principal and interest is paid ratably through payroll deductions. Maximum repayment period shall not exceed 5 years.

Benefit Payments

The Plan provides retirement benefits for participants who reach normal retirement age of sixty-five. The amount of a retiree's benefit is limited to the individual's account balance, which is composed of the participant's contributions to the Plan, employer contributions, and allocated income of the Plan. The Plan also provides for complete distribution of the participant's account balance to the participant or designated beneficiary upon disability or death.

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. These forfeited amounts are invested until utilized to pay plan expenses or offset employer contributions. Accumulated forfeited nonvested accounts amounted to \$8,722 and \$2,176 at December 31, 2021 and 2020, respectively. Of those forfeited amounts, none were utilized to pay plan expenses or offset employer contributions during the year ended December 31, 2021. There were \$6,508 in forfeitures with \$38 in investment income in 2021.

Hardship Withdrawals

As permitted by the Internal Revenue Code (IRC) and in accordance with the Plan agreement, a participant may request a financial hardship withdrawal if they experience a severe financial hardship. The participant must meet the condition that they cannot relieve the amount of the need by stopping the elective contributions to the Plan. The financial hardship withdrawal may not exceed the amount of the financial hardship or the value of the vested portion of the participant's balance, whichever is less.

NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Plan Amendments

There were no significant plan amendments during the year.

Plan Termination

During the 2021 Plan year, the Company and Plan Sponsor was sold to a third party. The management of the Plan approved a plan of liquidation on December 29, 2021, and management determined liquidation is imminent. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as possible after the termination date. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the December 31, 2020 financial statements to the liquidation basis used in presenting the December 31, 2021 financial statements. As part of this sale, the Company terminated substantially all employees effective December 31, 2021. As included in Note 3, all contributions were accrued for pay periods prior to December 31, 2021.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Due to the sale of the Company and the effective termination of the Plan during the Plan year as described in Note 1 to the financial statements, the financial statements as of December 31, 2021, have been prepared using the liquidation basis of accounting.

Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process. Liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

The financial statements as of December 31, 2020, have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

Investments generally are reported at fair value, but may also be reported at contract value or net asset value (NAV). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

The Plan's management and Administrator determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company.

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

Notes Receivable from Participants

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

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Administrative expenses of the Plan may include fees paid to the third-party administrator and the annual audit of the Plan's financial statements. During the year ended December 31, 2021, expenses of \$30,876 were paid by the Plan and allocated to participant accounts.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risk and Uncertainties

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

Subsequent Events

Management has evaluated subsequent events through March 8, 2023, the date the financial statements were available to be issued. See Note 9 for relevant disclosure.

NOTE 3: PLAN TERMINATION

As described in Note 1, the decision to terminate the Plan was made on December 29, 2021, due to the sale of the Plan Sponsor. All contributions were accrued for pay periods prior to year-end and termination of employees on December 31, 2021. All participants were made 100% vested in Plan benefits due to the termination. In accordance with U.S. GAAP, the Plan has changed its basis of accounting used from the ongoing basis of accounting to the liquidation basis of accounting as of and for the year ended December 31, 2021.

As of December 31, 2021 the Plan accrued for expected costs and losses related to the termination of the Plan. Based on actual results, the Plan accrued \$17,131 in additional contributions, \$883 in interest and dividends, \$13,378 of expected expenses and \$309,547 of investment losses for the year ended December 31, 2021.

Forum Green, Inc. 401(k) Plan Notes to Financial Statements

NOTE 4: INFORMATION CERTIFIED BY QUALIFIED INSTITUTION (UNAUDITED)

The Plan administrator has elected the method of annual compliance as permitted by 29 CFR 2520-103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. The following financial information included in the Plan's financial statements was obtained by management and agreed to or derived from information certified as complete and accurate by the qualified institution:

- a) Total investments, at fair value, included in the Statements of Net Assets Available for Benefits in Liquidation as of December 31, 2021 and the Statements of Net Assets Available for Benefits at December 31, 2020.
- b) Notes receivable from participants included in the Statements of Net Assets Available for Benefits in Liquidation as of December 31, 2021 and the Statements of Net Assets Available for Benefits at December 31, 2020.
- c) Investment income and interest income on notes receivable from participants information included in the Statement of Changes in Net Assets Available for Benefits in liquidation, for the year ended December 31, 2021.
- d) All amounts included in Note 5, *Fair Value Measurements (Unaudited)*.
- e) All information included in the supplemental schedule, the Schedule of Assets in Liquidation (Held at End of Year) as of December 31, 2021.

NOTE 5: FAIR VALUE MEASUREMENTS (UNAUDITED)

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
 - observable; or
 - can be corroborated by observable market data.

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

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

Forum Green, Inc. 401(k) Plan Notes to Financial Statements

NOTE 5: FAIR VALUE MEASUREMENTS (UNAUDITED) (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The market approach is used in comparable market transactions involving identical assets, liabilities or groups of such. Valuation techniques used need to maximize the use of observable inputs.

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

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The guaranteed interest accounts held by the Plan promise contract value for a benefit event (termination, death, disability and retirement); however, there is a provision in the Plan's investment that prevents the immediate and full payout of the contract value for Plan-initiated transactions. Thus interest accounts are not fully benefit responsive and, therefore are stated at fair value based on significant unobservable inputs. The Plan's guaranteed interest contract is valued based on inputs other than quoted prices and measured as a Level 2 asset as reported by the custodian.

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

**Forum Green, Inc. 401(k) Plan
Notes to Financial Statements**

NOTE 5: FAIR VALUE MEASUREMENTS (UNAUDITED) (Continued)

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

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<i>December 31, 2021</i>				
Guaranteed interest contract	\$ -	\$ 31,368	\$ -	\$ 31,368
Mutual funds	3,878,391	-	-	3,878,391
	\$ 3,878,391	\$ 31,368	\$ -	\$ 3,909,759
Total investments at fair value				\$ 3,909,759

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

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<i>December 31, 2020</i>				
Guaranteed interest contract	\$ -	\$ 18,416	\$ -	\$ 18,416
Mutual funds	3,286,529	-	-	3,286,529
	\$ 3,286,529	\$ 18,416	\$ -	\$ 3,304,945
Total investments at fair value				\$ 3,304,945

NOTE 6: TAX STATUS

The IRS has determined and informed the Company by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Tax positions are recognized only if it is "more likely than not" that the tax position be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax position is recorded. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 7: RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

For the years ended December 31, 2021 and 2020, Great-West Life & Annuity Insurance Company and Great-West Trust Company served as the custodians for the Plan. The custodians of the Plan provides investment services to the Plan and also manages and invests contributions and other cash received as directed, records loan activity, records interest and dividend income, and makes distributions to participants. Empower Retirement was the record keeper and performed compliance testing for the Plan for the years ended December 31, 2021 and 2020.

In general, the administrative expenses for the Plan are paid from the Plan's assets. From time to time certain expenses of the Plan, including legal and accounting fees, are paid by the Plan Sponsor. In addition, certain services to the Plan by the Plan Sponsor were performed at no charge.

Forum Green, Inc. 401(k) Plan Notes to Financial Statements

NOTE 8: RECONCILIATION TO FORM 5500

The following is a reconciliation of net assets available for benefits per the Plan's financial statements at December 31, 2021 and 2020, to the Plan's Form 5500:

<i>December 31,</i>	2021	2020
Net assets available for benefits per the financial statements	\$ 3,669,862	\$ 3,377,084
Participant loan balance variance	(865)	(43)
Accrued interest and dividends expected to be earned in liquidation	(883)	-
Accrued employer contributions expected during liquidation	(3,212)	-
Accrued participant contributions expected during liquidation	(13,919)	-
Accrued expenses expected to be incurred in liquidation	13,378	-
Accrued investment losses expected during liquidation	309,547	-
Net assets available for benefits per Schedule H to the Form 5500	\$ 3,973,908	\$ 3,377,041

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2021, to Form 5500:

<i>December 31,</i>	2021
Change in net assets available for benefits per the financial statements	\$ 292,778
Accrued interest and dividends expected to be earned in liquidation	(883)
Accrued employer contributions expected during liquidation	(3,212)
Accrued participant contributions expected during liquidation	(13,919)
Accrued expenses expected to be incurred in liquidation	13,378
Accrued investment losses expected during liquidation	309,547
Differences in participant loan interest and deemed distributions	(822)
Change in net assets available for benefits per Schedule H of Form 5500	\$ 596,867

NOTE 9: SUBSEQUENT EVENTS

Management of the Plan evaluated all events or transactions that occurred after December 31, 2022 through March 8, 2023, the date the Plan's financial statements were available to be issued. The Plan was terminated effective January 12, 2022. Note 3 discusses the accrual of transactions that occurred subsequent to year end. All Plan assets were distributed by May 31, 2022.

**Forum Green, Inc. 401(k) Retirement Plan
EIN #63-0759767 Plan #001**

**Schedule H, Line 4(i) – Schedule of Assets in Liquidation (Held at End of Year)
December 31, 2021**

(b) (a) Identity of issuer, borrower, lessor or similar party	(c) Description of investment	(d) Cost**	(e) Current Value
American Funds 2025 Target Date Retire R6	Mutual fund	**	\$ 1,130,134
American Funds 2030 Target Date Retire R6	Mutual fund	**	538,186
American Funds Growth Fund of Amer R6	Mutual fund	**	473,944
American Funds 2035 Target Date Retire R6	Mutual fund	**	409,567
Carillon Eagle Small Cap Growth R6	Mutual fund	**	351,076
American Funds Capital World G/I R6	Mutual fund	**	194,758
American Funds 2050 Target Date Retire R6	Mutual fund	**	180,864
American Funds 2040 Target Date Retire R6	Mutual fund	**	146,342
Great-West T. Rowe Price Mid Cap Gr Inst	Mutual fund	**	123,632
Vanguard 500 Index Admiral	Mutual fund	**	106,071
American Funds 2020 Target Date Retire R6	Mutual fund	**	84,236
American Funds 2055 Target Date Retire R6	Mutual fund	**	22,197
Putnam Large Cap Value R6	Mutual fund	**	20,238
American Funds Bond Fund of Amer R6	Mutual fund	**	19,007
Vanguard Inflation-Protected Secs Adm	Mutual fund	**	16,466
Vanguard Mid Cap Index Fund Admiral	Mutual fund	**	12,531
Vanguard Developed Markets Index Admiral	Mutual fund	**	10,620
T. Rowe Price International Value Equity I	Mutual fund	**	9,841
American Funds 2045 Target Date Retire R6	Mutual fund	**	9,434
Vanguard Small Cap Index Adm	Mutual fund	**	6,928
BlackRock High Yield Bond Portfolio K	Mutual fund	**	5,717
Great-West Secure Foundation Bal Inst	Mutual fund	**	5,153
American Funds 2010 Target Date Retire R6	Mutual fund	**	1,449
			3,878,391
* Contracts with insurance companies			
Key Guaranteed Portfolio Fund	Guaranteed interest contract	**	31,368
Total investments			3,909,759
* Notes receivable from participants with interest rates			
from 4.25% to 6.50% with final payments due 2026			65,014
Total			\$ 3,974,773

* Denotes a party-in-interest

** Cost not required for participant directed



**FORUM GREEN, INC.
401(k) PLAN**

FINANCIAL STATEMENTS

May 31, 2022 and December 31, 2021



	Page
REPORT	
Independent Auditors' Reports.....	2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits in Liquidation.....	6
Statement of Changes in Net Assets Available for Benefits in Liquidation.....	7
Notes to Financial Statements.....	8
SUPPLEMENTAL SCHEDULE	
Schedule H, Line 4(i) - Schedule of Assets in Liquidation (Held at End of Year).....	19

Note: Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because the conditions under which they are required are not present.



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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Forum Green, Inc. 401(k) Plan

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

We have performed an audit of the accompanying financial statements of Forum Green, Inc. 401(k) 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 in liquidation as of May 31, 2022 and December 31, 2021 and the related statement of changes in net assets available for benefits in liquidation for the period ended May 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's 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 audits 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 certifications from qualified institutions as of May 31, 2022 and December 31, 2021 and for the period ended May 31, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the 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 Forum Green, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Forum Green, Inc. 401(k) 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 Forum Green, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 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.

Supplemental Schedule Required by ERISA

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

underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Carr, Riggs & Ingram, L.L.C.

Oneonta, Alabama
March 8, 2023

Forum Green, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits in Liquidation

	(in Liquidation)	(in Liquidation)
	May 31,	December 31,
	2022	2021
Assets		
Investments		
Investments at fair value	\$ -	\$ 3,909,759
Total investments	-	3,909,759
Receivables		
Accrued interest and dividends earned in liquidation	-	883
Accrued employer contributions during liquidation	-	3,212
Accrued participant contributions during liquidation	-	13,919
Notes receivable from participants	-	65,014
Total receivables	-	83,028
Total assets	-	3,992,787
Liabilities		
Accrued expenses incurred in liquidation	-	13,378
Accrued investment losses during liquidation	-	309,547
Total liabilities	-	322,925
Net Assets Available for Benefits	\$ -	\$ 3,669,862

The accompanying footnotes are an integral part of these statements.

Forum Green, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits in Liquidation

	(in Liquidation)
For the year ended May 31,	2022
Deductions	
Benefits paid to participants	\$ 3,669,862
Total deductions	3,669,862
Net decrease in liquidation	(3,669,862)
Net Assets Available for Benefits	
Beginning of year	3,669,862
End of year	\$ -

The accompanying footnotes are an integral part of these statements.

Forum Green, Inc. 401(k) Plan Notes to Financial Statements

NOTE 1: DESCRIPTION OF PLAN

The following description of the Forum Green, Inc. 401(k) 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 a defined contribution plan established under the provisions of Section 401(a) of the Internal Revenue Code (IRC), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 (ERISA) as amended. The Plan covered substantially all full-time employees of Forum Green, Inc. (the "Company", "Sponsor", "Employer", or "Plan Administrator").

Some administrative functions were performed by employees of the Company. No compensation was remitted to the Company for these services. The Plan's management determined the appropriateness of the Plan's investment offerings and monitors investment performance.

For the year period May 31, 2022, Plan assets were held and managed by Empower Annuity Insurance Company of America and Empower Trust Company, LLC, the custodians and the qualified institutions for the Plan, which invested contributions and Plan earnings, made investment transactions as directed by the Plan management and provided certain recordkeeping services. For the year ended December 31, 2021, Plan assets were held and managed by Great-West Life & Annuity Insurance Company and Great-West Trust Company LLC, as the custodian and the qualified institutions for the Plan. Empower Retirement also performed certain plan administration and annual ERISA compliance testing.

Eligibility

The Plan covered substantially all full-time employees of the Sponsor, excluding non-resident aliens. The employees also had to meet other requirements such as reaching twenty-one years old with one year of service, provided the employee completed 1,000 hours of service during that period. Entry dates were the 1st day of the semi-annual enrollment period following the completion of the eligibility requirements.

NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Contributions

The Plan permitted participants, through a salary deferral election, to defer their pretax annual compensation up to a maximum permissible pursuant to the Internal Revenue Code (\$19,500 for 2021), as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions (up to \$6,500). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants directed the investment of their contributions into various investment options offered by the Plan. The Sponsor shall made matching contributions of 50% of elective deferrals up to 5% of pre-tax eligible compensation.

Participant Accounts

Each participant's account was credited with the participant's contribution and Company's matching contributions, as well as allocations of Plan earnings. Participant accounts were charged with an allocation of administrative expenses. Allocations were based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant was entitled was the benefit provided from the participant's vested account.

Vesting

Participants were immediately vested in their voluntary contributions and rollovers plus actual earnings thereon. Vesting in the Employer's discretionary matching contribution portion of their accounts plus actual earnings thereon was based on years of continuous service with 1,000 hours of service necessary to obtain a year of vesting service. A participant was vested in these contributions as follows:

Years of service	Vesting Percent
Less than 2 years	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

A participant's account became fully vested upon the participant's death, total disability, attaining normal retirement age of 65 or early retirement age of 62 under the terms of the plan.

NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Receivables

Contributions receivable included those pursuant to formal commitments based on the Plan's adoption agreement. Evidence that a formal commitment existed was based on criteria that (a) the contribution was based on participant compensation that existed for the current plan year and (b) the plan terms required a contribution to be made for the current plan year.

Notes Receivable from Participants

Participants were permitted to have one loan outstanding at any time with a minimum loan of \$1,000 and the maximum amount available was \$50,000 or one-half of their vested balance, whichever is less. The loans were secured by the balance in the participant's account and incurred interest at a rate computed using the prime rate (as specified in the Wall Street Journal) plus 1%. Principal and interest was paid ratably through payroll deductions. Maximum repayment period was not permitted to exceed 5 years.

Benefit Payments

The Plan provided retirement benefits for participants who reached normal retirement age of sixty-five. The amount of a retiree's benefit was limited to the individual's account balance, which is composed of the participant's contributions to the Plan, employer contributions, and allocated income of the Plan. The Plan also provides for complete distribution of the participant's account balance to the participant or designated beneficiary upon disability or death.

Forfeitures

Forfeitures were created when participants terminate employment before becoming entitled to their full benefits under the Plan. These forfeited amounts were invested until utilized to pay plan expenses or offset employer contributions. There were no accumulated forfeited nonvested accounts at May 31, 2022, and accumulated forfeited nonvested accounts amounted to \$8,722 at December 31, 2021. The forfeited account balance had investment income of \$19 recognized in the liquidation basis financials for 2021 and were allocated to participant accounts and distributed to participants in 2022. Total accumulated forfeited accounts allocated and distributed totaled \$8,740.

Hardship Withdrawals

As permitted by the Internal Revenue Code (IRC) and in accordance with the Plan agreement, a participant could request a financial hardship withdrawal if they experience a severe financial hardship. The financial hardship withdrawal could not exceed the amount of the financial hardship or the value of the vested portion of the participant's balance, whichever was less.

NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Plan Amendments

The Plan was amended on February 2, 2022, to adopt amendments to terminate the Plan and adopt amendments required for the SECURE Act and CARES Act.

Plan Termination

During the 2021 Plan year, the Company and Plan Sponsor was sold to a third party. The management of the Plan approved a plan of liquidation on December 29, 2021, and management determined liquidation was imminent. Final distributions were determined based on all participants being 100% vested, and were made as soon as possible after the termination date. As part of this sale, the Company terminated substantially all employees effective December 31, 2021. As included in Note 3, all contributions were accrued for pay periods prior to December 31, 2021. The Plan was terminated effective January 12, 2022, and all Plan assets were distributed to participants by May 31, 2022.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Due to the sale of the Company and the effective termination of the Plan during the Plan year as described in Note 1 to the financial statements, the financial statements have been prepared using the liquidation basis of accounting.

Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process. Liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

The accompanying financial statements have been prepared on the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

Investments generally are reported at fair value, but may also be reported at contract value or net asset value (NAV). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

The Plan's management and Administrator determined the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company.

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

Notes Receivable from Participants

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

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan were paid by the Plan, unless otherwise paid by the Company. Expenses that were paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants were charged directly to the participant's account and are included in administrative expenses. Administrative expenses of the Plan may include fees paid to the third-party administrator and the annual audit of the Plan's financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risk and Uncertainties

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

Subsequent Events

Management has evaluated subsequent events through March 8, 2023, the date the financial statements were available to be issued, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE 3: PLAN TERMINATION

As described in Note 1, the decision to terminate the Plan was made on December 29, 2021, due to the sale of the Plan Sponsor. Contributions were made to the Plan after this date, accrued as discussed below, and all participants were made 100% vested in Plan benefits due to the termination. In accordance with U.S. GAAP, the Plan has changed its basis of accounting used from the ongoing basis of accounting to the liquidation basis of accounting as of and for the year ended December 31, 2021 and as of and for the period ended May 31, 2022.

As of December 31, 2021 the Plan accrued for expected costs and losses related to the termination of the Plan. Based on actual results, the Plan accrued \$17,131 in additional contributions, \$883 in interest and dividends, \$13,378 of expected expenses and \$309,547 of investment losses for the year ended December 31, 2021. There were no revisions to these amounts as of and for the period ended May 31, 2022.

All Plan benefits were paid out to participants effective May 31, 2022.

Forum Green, Inc. 401(k) Plan Notes to Financial Statements

NOTE 4: INFORMATION CERTIFIED BY QUALIFIED INSTITUTION (UNAUDITED)

The Plan administrator has elected the method of annual compliance as permitted by 29 CFR 2520-103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. The following financial information included in the Plan's financial statements was obtained by management and agreed to or derived from information certified as complete and accurate by the qualified institution:

- a) Total investments, at fair value, included in the Statements of Net Assets Available for Benefits in Liquidation as of as of May 31, 2022 and December 31, 2021.
- b) Notes receivable from participants included in the Statements of Net Assets Available for Benefits in Liquidation as of May 31, 2022 and December 31, 2021.
- c) All amounts included in Note 5, *Fair Value Measurements (Unaudited)*.
- d) All information included in the supplemental schedule, the Schedule of Assets in Liquidation (Held at End of Year) as of May 31, 2022.

NOTE 5: FAIR VALUE MEASUREMENTS (UNAUDITED)

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
 - observable; or
 - can be corroborated by observable market data.

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

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

NOTE 5: FAIR VALUE MEASUREMENTS (UNAUDITED) (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The market approach is used in comparable market transactions involving identical assets, liabilities or groups of such. Valuation techniques used need to maximize the use of observable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2022 and December 31, 2021.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The guaranteed interest accounts held by the Plan promise contract value for a benefit event (termination, death, disability and retirement); however, there is a provision in the Plan's investment that prevents the immediate and full payout of the contract value for Plan-initiated transactions. Thus interest accounts are not fully benefit responsive and, therefore are stated at fair value based on significant unobservable inputs. The Plan's guaranteed interest contract is valued based on inputs other than quoted prices and measured as a Level 2 asset as reported by the custodian.

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

**Forum Green, Inc. 401(k) Plan
Notes to Financial Statements**

NOTE 5: FAIR VALUE MEASUREMENTS (UNAUDITED) (Continued)

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

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<i>December 31, 2021</i>				
Guaranteed interest contract	\$ -	\$ 31,368	\$ -	\$ 31,368
Mutual funds	3,878,391	-	-	3,878,391
	\$ 3,878,391	\$ 31,368	\$ -	\$ 3,909,759
Total investments at fair value				\$ 3,909,759

NOTE 6: TAX STATUS

The IRS has determined and informed the Company by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Tax positions are recognized only if it is "more likely than not" that the tax position be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax position is recorded. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Forum Green, Inc. 401(k) Plan
Notes to Financial Statements**

NOTE 7: RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

For the period ended May 31, 2022, both Employer Annuity Insurance Company of America and Empower Trust Company, LLC served as custodians of the Plan. For the year ended December 31, 2021, Great-West Life & Annuity Insurance Company and Great-West Trust Company served as the custodians for the Plan. The custodians of the Plan provided investment services to the Plan and also managed and invested contributions and other cash received as directed, records loan activity, recorded interest and dividend income, and made distributions to participants. Empower Retirement was the record keeper and performed compliance testing for the Plan for the period ended May 31, 2022 and for the year ended December 31, 2021.

In general, the administrative expenses for the Plan are paid from the Plan's assets. From time to time certain expenses of the Plan, including legal and accounting fees, were paid by the Plan Sponsor. In addition, certain services to the Plan by the Plan Sponsor were performed at no charge.

NOTE 8: RECONCILIATION TO FORM 5500

The following is a reconciliation of net assets available for benefits per the Plan's financial statements at December 31, 2021, to the Plan's Form 5500:

	December 31
	2021
Net assets available for benefits per the financial statements	\$ 3,669,862
Participant loan balance variance	(865)
Accrued interest and dividends earned in liquidation	(883)
Accrued employer contributions during liquidation	(3,212)
Accrued participant contributions during liquidation	(13,919)
Accrued expenses incurred in liquidation	13,378
Accrued investment losses during liquidation	309,547
Net assets available for benefits per Schedule H to the Form 5500	\$ 3,973,908

**Forum Green, Inc. 401(k) Plan
Notes to Financial Statements**

NOTE 8: RECONCILIATION TO FORM 5500 (Continued)

The following is a reconciliation of benefits paid to participants per the financial statements for the period ended May 31, 2022, to Form 5500:

<i>May 31</i>	2022
Change in net assets available for benefits per the financial statements	\$ (3,669,862)
Differences in participant loan interest and deemed distributions	865
Accrued interest and dividends earned in liquidation	883
Accrued employer contributions during liquidation	3,212
Accrued participant contributions during liquidation	13,919
Accrued expenses incurred in liquidation	(13,378)
Accrued investment losses during liquidation	(309,547)
Change in net assets available for benefits per Schedule H of Form 5500	\$ (3,973,908)

Forum Green, Inc. 401(k) Retirement Plan
EIN #63-0759767 Plan #001

Schedule H, Line 4(i) – Schedule of Assets in Liquidation (Held at End of Year)
May 31, 2022

(b) (a) Identity of issuer, borrower, lessor or similar party	(c) Description of investment	(d) Cost**	(e) Current Value
Investments in mutual funds	Mutual fund	**	\$ -
* Contracts with insurance companies			
Key Guaranteed Portfolio Fund	Guaranteed interest contract	**	-
* Notes receivable from participants with interest rates			
from 4.25% to 6.50% with final payments due 2026			-
Total			\$ -

* Denotes a party-in-interest

** Cost not required for participant directed