Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
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.**	**2021** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [x] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [x] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
MCALISTER BENEFIT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/2001

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
MCALISTER INSTITUTE FOR TREATMENT & EDUCATION, INC.

1400 JOHNSON AVE., SUITE 101
EL CAJON, CA 92020

2b Employer Identification Number (EIN) 95-3140767

2c Plan Sponsor's telephone number 619-442-0277

2d Business code (see instructions) 624310

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	04/14/2023	STEVE HUBBARD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	423
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)**	385
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	389
b	Retired or separated participants receiving benefits	**6b**	7
c	Other retired or separated participants entitled to future benefits	**6c**	48
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	444
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	444
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	178
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	27
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:

2L 2K 2F 2G 2J 2A 2E

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

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

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan
MCALISTER BENEFIT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MCALISTER INSTITUTE FOR TREATMENT & EDUCATION, INC.

D Employer Identification Number (EIN)
95-3140767

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)

NATIONWIDE

31-4156830

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 18 51 52 65	RECORDKEEPER	32330	Yes [X] No [ ]	Yes [X] No [ ]	338	Yes [ ] No [X]

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

LIGHTHOUSE ADVISORY SERVICES

83-3037363

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 28	FINANCIAL ADVISOR	21458	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NATIONAL BENEFIT SERVICES

20-3886993

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 49 99	TPA	4695	Yes [ ] No [ ]	Yes [X] No [ ]	2591	Yes [ ] No [X]

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan
MCALISTER BENEFIT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MCALISTER INSTITUTE FOR TREATMENT & EDUCATION, INC.

D Employer Identification Number (EIN)
95-3140767

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	14498	16115
(2) Participant contributions	1b(2)	17054	18711
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	74602	117208
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3464486	3351461
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3570640	3503495
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3570640	3503495

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)	335498	
(B) Participants	2a(1)(B)	395159	
(C) Others (including rollovers)	2a(1)(C)	109857	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		840514
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	2994	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2994
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-697663
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		145845
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	166928	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		166928
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		5802
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	40260	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		40260
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		212990
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-67145
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) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: LING & BOUMAN CPA'S LLP **(2)** EIN: 81-4590836

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

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

Part IV Compliance Questions

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

During the plan year:

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

			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		100000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n			

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

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

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

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

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under 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.**	**2021** **This Form is Open to Public Inspection.**

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan
MCALISTER BENEFIT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MCALISTER INSTITUTE FOR TREATMENT & EDUCATION, INC.

D Employer Identification Number (EIN)
95-3140767

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): 31-4156830 _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

Part IV ESOPs

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation_____

Ling&Bouman, LLP
certified public accountants

McALISTER BENEFIT PLAN

FINANCIAL STATEMENTS,

SUPPLEMENTAL SCHEDULES AND

INDEPENDENT AUDITOR'S REPORT

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

4669 Murphy Canyon Road
Suite 130
San Diego, CA 92123

858.467.4770
Fax 858.467.4779

McALISTER BENEFIT PLAN

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	1 - 4
FINANCIAL STATEMENTS	
Statements of net assets available for plan benefits	5
Statements of changes in net assets available for plan benefits	6
Notes to financial statements	7 - 14
SUPPLEMENTAL SCHEDULES	
Schedules of assets (held at year end)	16 - 21

LING & BOUMAN, LLP
Certified Public Accountants
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San Diego, California 92123
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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee of
the McAlister Benefit Plan

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

We have performed an audit of the accompanying financial statements of the McAlister Benefit Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of June 30, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the year ended June 30, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2022 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 on the 2022 Financial Statements

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

Responsibilities of Management for the 2022 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 the McAlister Benefit 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 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the McAlister Benefit Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the McAlister Benefit 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 2022 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

2022 Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of June 30, 2022 and 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules

and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2021 Financial Statements

We were engaged to audit the 2021 financial statements of the McAlister Benefit Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated April 7, 2022, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2021 financial statements, and (b) the form and content of the information included in the 2021 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Ling & Bouman, LLP

San Diego, CA
April 12, 2023

McALISTER BENEFIT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
AS OF JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
Investments (at fair value)		
Trust Administered Funds		
Money Market	$ 432,378	$ 300,403
Mutual Funds	2,919,083	3,164,083
Total Investments	3,351,461	3,464,486
Receivables		
Employee Contributions	18,711	17,054
Employer Contributions	16,115	14,498
Notes Receivable From Participants	117,208	74,602
Total Receivables	152,034	106,154
Total Assets	3,503,495	3,570,640
LIABILITIES		
Excess Contributions	-	-
Total Liabilities	-	-
NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 3,503,495	$ 3,570,640

See notes to financial statements.

McALISTER BENEFIT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
ADDITIONS		
Additions to net assets attributed to:		
Investment Income		
Net (depreciation) appreciation in fair market value of investments	$ (754,022)	$ 643,574
Dividends	56,359	107,206
TOTAL INVESTMENT (LOSS) INCOME	(697,663)	750,780
Interest income on notes receivable from participants	2,994	3,578
Contributions		
Employee Contributions	395,159	368,753
Employer Contributions	335,498	319,816
Rollover Contributions	109,857	137,955
TOTAL CONTRIBUTIONS	840,514	826,524
TOTAL ADDITIONS	145,845	1,580,882
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	166,928	213,264
Deemed distributions	5,802	2,714
Asset and management fees	40,260	31,154
TOTAL DEDUCTIONS	212,990	247,132
NET (DECREASE) INCREASE IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	(67,145)	1,333,750
NET ASSETS AVAILABLE FOR PLAN BENEFITS		
Beginning of Period	3,570,640	2,236,890
End of Period	$ 3,503,495	$ 3,570,640

See notes to financial statements.

Note 1 – Description of Plan

The following description of the McAlister Benefit Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was formed effective August 1, 2001 ("Date of Inception") by the McAlister Institute for Treatment and Education, Inc., a California not for profit corporation (the "Organization"). The Plan is a 403(b) retirement plan covering all employees of the Organization. All employees are eligible to enter the Plan after their hire date beginning with quarterly entry dates of September 30, December 31, March 31 and June 30.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan. Participants may also contribute after tax amounts to the Plan and amounts representing distributions from other qualified defined benefit or contribution plans. Matching contributions are subject to certain limitations and are at the discretion of the Organization. In 2022 and 2021, the Organization matched 100% of the first 6% of employee contributions.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Organization's contribution, (b) Plan earnings, and (c) may be charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions. The Organization's matching contribution and earnings on the matching contribution are vested based upon the following schedule:

Years of Service	Vested %
Less than 2	0%
2 to 3 years	20%
3 to 4 years	40%
4 to 5 years	60%
5 to 6 years	80%
6+ years	100%

Investment Funds

Upon enrollment in the Plan, a participant may direct contributions in any of the various investment funds. These funds provide participants with a wide variety of investment options.

Participants may obtain information regarding their investments on a daily basis and may change their investment elections and transfer existing account balances in accordance with Plan documents.

Notes Receivable from Participants

The Plan allows loans to participants up to the lesser of 50% of the vested account balance or $50,000. All loans generally must be repaid in five years, with certain residential loans repaid over 30 years. All loans bear interest at prime rate plus 1%, as defined. At June 30, 2022 and 2021, notes receivable from participants outstanding totaled $117,208 and $74,602, respectively. Participants are allowed to have up to two (2) loans outstanding at any one time. (See Note 10)

Payment of Benefits

On termination of service, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest, or in installments over a period not to exceed the participant's lifetime, or the joint lifetime of the participant and their spouse.

Forfeited Accounts

Forfeited nonvested accounts may be utilized to reduce employer matching contributions for the Plan year immediately following the Plan year in which the forfeiture occurs or to pay Plan expenses. At June 30, 2022 and 2021, the forfeiture account totaled $104,720 and $55,347, respectively. No forfeited non-vested accounts were used to pay Plan expenses for the years ended June 30, 2022 and 2021.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Estimates

The preparation of financial statements in conformity with United States Generally Accepted Accounting Principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair market 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 and Deemed Distributions

Notes receivable from participants are reported at their unpaid principle balances plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as deemed distributions based on the terms of the Plan document. Deemed distributions for the years ended June 30, 2022 and 2021 totaled $5,802 and $2,714, respectively.

Payment of Benefits

Benefits are recorded when paid. At June 30, 2022, there were no benefits due but unpaid to terminated employees who had requested a distribution.

Administrative Expenses

The Organization has elected to pay certain of the administrative expenses (record keeping, audit and trustee fees) of the Plan and therefor these amounts are excluded from these financial statements. For the years ended June 30, 2022 and 2021, these payments

made by the Organization totaled $15,931 and $16,883, respectively. In addition, the Plan also pays for asset and management fees for the Plan investments. (See Note 5)

Funds Held by the Trustee

All investments of the Plan are currently held in trust and are administered by the Plan trustee, Nationwide Trust Company ("Nationwide").

Date of Managements Review

Subsequent events were evaluated through April 12, 2023, which is the date the financial statements were available to be issued.

Note 3 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefit. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Accounting Standards Codification ("ASC") 820, "Fair Value Measurements and Disclosures," establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 or 3 inputs were available to the Plan.

Level 1 Fair Value Measurements

The fair value of the money market and mutual funds is based on quoted market prices of identical assets in active markets at year-end.

	Fair Value	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)
June 30, 2022		
Money Market	$ 432,378	$ 432,378
Mutual Funds	2,919,083	2,919,083
Total	$ 3,351,461	$ 3,351,461
June 30, 2021		
Money Market	$ 300,403	$ 300,403
Mutual Funds	3,164,083	3,164,083
Total	$ 3,464,486	$ 3,464,486

Gains and losses included in changes in net assets available for benefits for the years ended June 30, 2022 and 2021 are reported in net appreciation in fair value of investments.

Note 4 – Certified Financial Information

The financial information included in the Plan's financial statements as it relates to investment assets, investment transactions, investment income, notes receivable from participants, and the supplemental schedule of assets held at end of the year have been derived from information certified as complete and accurate by Nationwide for 2022 and 2021. This information was not audited, in accordance with the Plan Administrators Instructions and, as permitted by Section 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Participants may direct contributions and any related earnings into various different investment options. Participants may elect to transfer between investment options all or a portion of their account balance as frequently as allowed by the investment manager.

Note 5 – Related Party Transactions

Certain Plan investments are shares of money market or mutual funds managed by Nationwide, the Plan Trustee, therefore these transactions qualify as parties-in-interest. Fees paid by the Plan for investment management services and other fees in 2022 and 2021 were $40,260 and $31,154, respectively. These parties-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Note 6 – Corrective Distributions

In order to comply with the contribution limitations of Code Section 403(b)(12) and other relevant code sections, the Plan from year to year will refund amounts to certain employees who have made contributions in excess of limits established by the IRC. No corrective distributions were required for the Plan years ending June 30, 2022 and 2021.

Note 7 – Plan Termination

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

Note 8 – Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at June 30, 2022 and 2021 to Schedule H of Form 5500:

	2022	2021
Net assets available for benefits per Schedule H of Form 5500	$ 3,503,495	$ 3,570,640
Excess contributions	-	-
Net assets available for benefits per the financial statements	$ 3,503,495	$ 3,570,640

The following is a reconciliation of the change in net assets available for Plan benefits per the financial statements at June 30, 2022 and 2021 to Schedule H of Form 5500:

	2022	2021
(Decrease) Increase in net assets available for Plan benefits per Schedule H of Form 5500	$ (67,145)	$ 3,332,630
Less: Excess contributions accrued at June 30, 2022 and 2021, respectively	-	-
Add: Excess contributions accrued at June 30, 2021 and 2020, respectively	-	1,120
(Decrease) Increase in net assets available for Plan benefits per financial statements	$ (67,145)	$ 1,333,750

Note 9 – Tax Status

The Plan is a Prototype Plan originally sponsored by Nationwide. The Prototype Plan received a determination letter from the IRS that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan administrator believes the Plan is operated in compliance with applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statement.

Accounting principles generally accepted in the United States of America require the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. There were no uncertain tax positions for the Plan years ended June 30, 2022 and 2021. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to June 30, 2016.

Note 10 – Risks 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 risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Participants may invest in certain mutual fund accounts that invest in the securities of foreign companies or companies with significant operations in foreign countries, which involve additional special risks and considerations not typically associated with investing in U.S. companies. These risks include but are not limited to devaluation of currencies, less reliable information about issuers, different securities transaction regulations, clearance and settlement practices, and possibly adverse political and economic developments. Moreover, the securities of many foreign companies may be less liquid and their prices more volatile than those securities of comparable U.S. companies.

The Plan has, or is in the process of, implementing, provisions of the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") which was signed into law on March 27, 2020 as well as the Setting Every Community Up for Retirement Enhancement Act (the "SECURE Act") which was signed into law on December 19, 2019, effective January 1, 2020. The CARES Act contains various provisions impacting qualified retirement plans and their participants. These provisions may be adopted by plans immediately while implementing amendments at a later date. These provisions include relief from the 10 percent withdrawal penalty for participants under the age of 59.5 years for coronavirus-related distributions, as defined in the law, of up to $100,000 per participant; higher limits on the amount of new loans participants may request and temporary relief from loan repayments on existing loans; and relief from required minimum distributions for retirement age participants.

SUPPLEMENTAL

SCHEDULES

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market:			
*	Nw Mny Mkt Inst	Money Market		$ 432,378
	Mutual Funds:			
	AB Glbl Bd I	Mutual Fund		50,669
	AB Intl Val K	Mutual Fund		11
	Allspr Emrg Mkt Eq	Mutual Fund		8
	Amben Intl Eq Adv	Mutual Fund		360
	Amcent Emrg Mkt R6	Mutual Fund		1,689
	AmcentGr A	Mutual Fund		50
	Amcent Infl Adj Bd Inst	Mutual Fund		17
	Amcent Smcap Val R6	Mutual Fund		2,425
	Amfds Am Mut R6	Mutual Fund		63,797
	Amfds Cap WId Bd R3	Mutual Fund		4
	Amfds Gr Fd Am R3	Mutual Fund		1,694
	Amfds Inc Fd Am R6	Mutual Fund		120,908
	Blkrk Hi Yld Bd Inv A	Mutual Fund		67,184
	Blkrk Lgcap Gr Inv A	Mutual Fund		15
	Blkrk Lgcap Val Inv A	Mutual Fund		36
	Blkrk Mdcap gr Eq Inv A	Mutual Fund		49,652
	Blkrk Strat Inc Oppr Inv A	Mutual Fund		46,813
	Blkrk Ttl Rtn Inv A	Mutual Fund		44,210
	Col Sel LgCap Gr R5	Mutual Fund		85,175
	De Val A	Mutual Fund		12
	Dfa Emrg Mkt	Mutual Fund		91,648
	Dfa Glbl Realest Sec Inst	Mutual Fund		143
	DfaIntl Prtct Sec Inst	Mutual Fund		16,284
	Dfa Us Lgcap Val Inst	Mutual Fund		90,719
	Dfa Us Trgt Val Inst	Mutual Fund		26,285
	Diamond Hill Mdcap I	Mutual Fund		48,601
	Dodgecox Intl Stk	Mutual Fund		106,341
	Ev Emrg Mkt Local Inc	Mutual Fund		268

(continued)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Fed Bd F	Mutual Fund		3,621
	Fid 500 Indx	Mutual Fund		170,816
	Fid Intl Indx	Mutual Fund		88,181
	Fid US BD Indx	Mutual Fund		117,644
	Fidadv Levr Co Stk A	Mutual Fund		310
	Fnkln Smcap Gr A	Mutual Fund		16,900
	Frost Ttl Rtn BD	Mutual Fund		5,331
	Gdmnscs Gqgptnrintloppr R6	Mutual Fund		104,653
	Gdmnscs Lgcap Val A	Mutual Fund		13
	Gdmnscs Smcap Val A	Mutual Fund		2,174
	Gdmnscs Lgcapval Insghts A	Mutual Fund		27
	Invsco Opp Disc Mdcapgr A	Mutual Fund		2,596
	Invsco Goldspecmnrls A	Mutual Fund		9,345
	Invsco Opp Intl Gr A	Mutual Fund		12
	Jpm Eq Inc A	Mutual Fund		84,716
	Jpm SmCap Val A	Mutual Fund		10
	Jns Bal S	Mutual Fund		78,699
	Leggm Bw Glbl Oppr Bd Inst	Mutual Fund		4,869
	Leggm Wstras Corpls bd Inst	Mutual Fund		5
	Leggm Wstrasinfindpls bd Inst	Mutual Fund		10
	Lrdabt Flotng Rt R4	Mutual Fund		117
	Mfs Emrg Mkt Db R4	Mutual Fund		4
	Mfs Val A	Mutual Fund		33
	Msif Disc I	Mutual Fund		95,418
	Msif Glbl Oppr I	Mutual Fund		18,592
	Msif Inst Gr I	Mutual Fund		24,072
*	Nw Dest 2060 R6	Mutual Fund		8,648
*	Nw Loomis Allcap Gr R6	Mutual Fund		92,493
*	Nw S P 500 Indx Svc	Mutual Fund		273,894
*	Nw Smcap Indx Sve	Mutual Fund		15,872
	Pgim Ttl Rtn Bd R6	Mutual Fund		1,088

(continued)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Pgim Real Rtn Inst	Mutual Fund		89,614
	Pimco Real Rtn Inst	Mutual Fund		86,040
	Pimco Ttl Rtn Inst	Mutual Fund		9
	Parnassus Endvr	Mutual Fund		191,478
	Pionr Eq Inc A	Mutual Fund		11
	Prncpl Glbl Realest	Mutual Fund		61,841
	Prncpl Hi Yld A	Mutual Fund		10,765
	Prncpl Lgcap Gr Inst	Mutual Fund		17
	Prncpl Realest Sec A	Mutual Fund		12,907
	Prncpl Realest Sec Inst	Mutual Fund		66
	Tchstn Sm Co A	Mutual Fund		14,495
	Thrnbrg Intl Val I	Mutual Fund		91,835
	Vngrd 500 Index Fd AS	Mutual Fund		321
	Vngrd Explr Adml	Mutual Fund		26,531
	Vngrd GNMA Inv	Mutual Fund		9,346
	Vngrd Intl Gr Adml	Mutual Fund		10,580
	Vngrd Lt Invmt Grd Adml	Mutual Fund		19,660
	Vngrd St Bd Indx Adml	Mutual Fund		6,270
	Vngrd St Invmt Grd Adml	Mutual Fund		63,369
	Vngrd Sel Val Inv	Mutual Fund		57,261
	Vngrd Smcap Val Indx Adml	Mutual Fund		20,493
	Vngrd Ttl Bnd Mkt Ldx Adm	Mutual Fund		189
	Vngrd Ttl Intlstkindx Adml	Mutual Fund		187
	Vngrd Wndsr Ii Adml	Mutual Fund		10,610
	Abrden Emrgmktsstnblldrs	Mutual Fund		7
				2,919,083
	Notes Receivable From Participants	3.25% to 5.75% interest		117,208
	Total			$ 3,468,669

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

(concluded)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market:			
*	Nw Mny Mkt Inst	Money Market		$ 300,403
	Mutual Funds:			
	AB Glbl Bd I	Mutual Fund		50,399
	AB Intl Val K	Mutual Fund		14
	Abrden Emrgmktsstnblldrs	Mutual Fund		10
	Amben Intl Eq Adv	Mutual Fund		307
	Amcent Emrg Mkt R6	Mutual Fund		1,814
	AmcentGr A	Mutual Fund		64
	Amcent Infl Adj Bd Inst	Mutual Fund		18
	Amfds Am Mut R6	Mutual Fund		59,464
	Amfds Cap WId Bd R3	Mutual Fund		4
	Amfds Gr Fd Am R3	Mutual Fund		1,697
	Amfds Inc Fd Am R6	Mutual Fund		14,842
	Blkrk Hi Yld Bd Inv A	Mutual Fund		66,334
	Blkrk Lgcap Gr Inv A	Mutual Fund		16
	Blkrk Lgcap Val Inv A	Mutual Fund		51
	Blkrk Mdcap gr Eq Inv A	Mutual Fund		53,059
	Blkrk Strat Inc Oppr Inv A	Mutual Fund		262
	Blkrk Ttl Rtn Inv A	Mutual Fund		53,191
	Col Sel LgCap Gr R5	Mutual Fund		92,019
	De Val A	Mutual Fund		12
	Dfa Emrg Mkt	Mutual Fund		110,801
	Dfa Glbl Realest Sec Inst	Mutual Fund		67,462
	DfaIntl Prtct Sec Inst	Mutual Fund		4,610
	Dfa Us Lgcap Val Inst	Mutual Fund		103,880
	Dfa Us Trgt Val Inst	Mutual Fund		26,836
	Diamond Hill Mdcap I	Mutual Fund		47,560
	Dodgecox Intl Stk	Mutual Fund		107,410
	Ev Emrg Mkt Local Inc	Mutual Fund		173
	Fed Bd F	Mutual Fund		4,189

(continued)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Fid 500 Indx	Mutual Fund		167,913
	Fid Intl Indx	Mutual Fund		91,323
	Fid US BD Indx	Mutual Fund		110,969
	Fidadv Levr Co Stk A	Mutual Fund		390
	Fnkln Smcap Gr A	Mutual Fund		30,907
	Gdmnscs Gqgptnrintloppr R6	Mutual Fund		110,216
	Gdmnscs Lgcap Val A	Mutual Fund		14
	Gdmnscs Smcap Val A	Mutual Fund		460
	Gdmnscs Lgcapval Insghts A	Mutual Fund		29
	Invsco Opp Disc Mdcapgr A	Mutual Fund		2,928
	Invsco Goldspecmnrls A	Mutual Fund		4,361
	Invsco Opp Intl Gr A	Mutual Fund		17
	Jpm Eq Inc A	Mutual Fund		95,579
	Jpm Smcap Gr R6	Mutual Fund		3,324
	Jpm SmCap Val A	Mutual Fund		12
	Jns Bal S	Mutual Fund		80,439
	Leggm Bw Glbl Oppr Bd Inst	Mutual Fund		4,349
	Leggm Wstras Corpls bd Inst	Mutual Fund		6
	Leggm Wstrasinfindpls bd Inst	Mutual Fund		11
	Lrdabt Flotng Rt R4	Mutual Fund		123
	Mfs Emrg Mkt Db R4	Mutual Fund		5
	Mfs Val A	Mutual Fund		35
	Msif Disc I	Mutual Fund		233,650
	Msif Glbl Oppr I	Mutual Fund		41,546
	Msif Inst Gr I	Mutual Fund		133,413
*	Nw Loomis Allcap Gr R6	Mutual Fund		96,150
*	Nw S P 500 Indx Svc	Mutual Fund		315,309
*	Nw Smcap Indx Sve	Mutual Fund		25,563
	Pgim Ttl Rtn Bd R6	Mutual Fund		1,037
	Pgim Real Rtn Inst	Mutual Fund		128,507
	Pimco Real Rtn Inst	Mutual Fund		84,031

(continued)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Pimco Ttl Rtn Inst	Mutual Fund		10
	Parnassus Endvr	Mutual Fund		180,213
	Pionr Eq Inc A	Mutual Fund		12
	Prncpl Hi Yld A	Mutual Fund		10,233
	Prncpl Lgcap Gr Inst	Mutual Fund		25
	Prncpl Realest Sec A	Mutual Fund		10,962
	Prncpl Realest Sec Inst	Mutual Fund		72
	Tchstn Sm Co A	Mutual Fund		15,359
	Thrnbrg Intl Val I	Mutual Fund		101,411
	Thrnbrg Ltd Trm Inc R5	Mutual Fund		1,794
	Vngrd 500 Index Fd AS	Mutual Fund		383
	Vngrd Explr Adml	Mutual Fund		28,839
	Vngrd GNMA Inv	Mutual Fund		6,985
	Vngrd Intl Gr Adml	Mutual Fund		917
	Vngrd Lt Invmt Grd Adml	Mutual Fund		26,306
	Vngrd St Bd Indx Adml	Mutual Fund		4,599
	Vngrd St Invmt Grd Adml	Mutual Fund		82,059
	Vngrd Sel Val Inv	Mutual Fund		45,891
	Vngrd Smcap Val Indx Adml	Mutual Fund		10,478
	Vngrd Ttl Bnd Mkt Ldx Adm	Mutual Fund		212
	Vngrd Ttl Intlstkindx Adml	Mutual Fund		232
	Vngrd Wndsr Ii Adml	Mutual Fund		7,967
	Wfa Asia Pacfc Inv	Mutual Fund		10
				3,164,083
	Notes Receivable From Participants	3.25% to 5.50% interest		74,602
	Total			$ 3,539,088

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

(concluded)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market:			
*	Nw Mny Mkt Inst	Money Market		$ 432,378
	Mutual Funds:			
	AB Glbl Bd I	Mutual Fund		50,669
	AB Intl Val K	Mutual Fund		11
	Allspr Emrg Mkt Eq	Mutual Fund		8
	Amben Intl Eq Adv	Mutual Fund		360
	Amcent Emrg Mkt R6	Mutual Fund		1,689
	AmcentGr A	Mutual Fund		50
	Amcent Infl Adj Bd Inst	Mutual Fund		17
	Amcent Smcap Val R6	Mutual Fund		2,425
	Amfds Am Mut R6	Mutual Fund		63,797
	Amfds Cap WId Bd R3	Mutual Fund		4
	Amfds Gr Fd Am R3	Mutual Fund		1,694
	Amfds Inc Fd Am R6	Mutual Fund		120,908
	Blkrk Hi Yld Bd Inv A	Mutual Fund		67,184
	Blkrk Lgcap Gr Inv A	Mutual Fund		15
	Blkrk Lgcap Val Inv A	Mutual Fund		36
	Blkrk Mdcap gr Eq Inv A	Mutual Fund		49,652
	Blkrk Strat Inc Oppr Inv A	Mutual Fund		46,813
	Blkrk Ttl Rtn Inv A	Mutual Fund		44,210
	Col Sel LgCap Gr R5	Mutual Fund		85,175
	De Val A	Mutual Fund		12
	Dfa Emrg Mkt	Mutual Fund		91,648
	Dfa Glbl Realest Sec Inst	Mutual Fund		143
	DfaIntl Prtct Sec Inst	Mutual Fund		16,284
	Dfa Us Lgcap Val Inst	Mutual Fund		90,719
	Dfa Us Trgt Val Inst	Mutual Fund		26,285
	Diamond Hill Mdcap I	Mutual Fund		48,601
	Dodgecox Intl Stk	Mutual Fund		106,341
	Ev Emrg Mkt Local Inc	Mutual Fund		268

(continued)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Fed Bd F	Mutual Fund		3,621
	Fid 500 Indx	Mutual Fund		170,816
	Fid Intl Indx	Mutual Fund		88,181
	Fid US BD Indx	Mutual Fund		117,644
	Fidadv Levr Co Stk A	Mutual Fund		310
	Fnkln Smcap Gr A	Mutual Fund		16,900
	Frost Ttl Rtn BD	Mutual Fund		5,331
	Gdmnscs Gqgptnrintloppr R6	Mutual Fund		104,653
	Gdmnscs Lgcap Val A	Mutual Fund		13
	Gdmnscs Smcap Val A	Mutual Fund		2,174
	Gdmnscs Lgcapval Insghts A	Mutual Fund		27
	Invsco Opp Disc Mdcapgr A	Mutual Fund		2,596
	Invsco Goldspecmnrls A	Mutual Fund		9,345
	Invsco Opp Intl Gr A	Mutual Fund		12
	Jpm Eq Inc A	Mutual Fund		84,716
	Jpm SmCap Val A	Mutual Fund		10
	Jns Bal S	Mutual Fund		78,699
	Leggm Bw Glbl Oppr Bd Inst	Mutual Fund		4,869
	Leggm Wstras Corpls bd Inst	Mutual Fund		5
	Leggm Wstrasinfindpls bd Inst	Mutual Fund		10
	Lrdabt Flotng Rt R4	Mutual Fund		117
	Mfs Emrg Mkt Db R4	Mutual Fund		4
	Mfs Val A	Mutual Fund		33
	Msif Disc I	Mutual Fund		95,418
	Msif Glbl Oppr I	Mutual Fund		18,592
	Msif Inst Gr I	Mutual Fund		24,072
*	Nw Dest 2060 R6	Mutual Fund		8,648
*	Nw Loomis Allcap Gr R6	Mutual Fund		92,493
*	Nw S P 500 Indx Svc	Mutual Fund		273,894
*	Nw Smcap Indx Sve	Mutual Fund		15,872
	Pgim Ttl Rtn Bd R6	Mutual Fund		1,088

(continued)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Pgim Real Rtn Inst	Mutual Fund		89,614
	Pimco Real Rtn Inst	Mutual Fund		86,040
	Pimco Ttl Rtn Inst	Mutual Fund		9
	Parnassus Endvr	Mutual Fund		191,478
	Pionr Eq Inc A	Mutual Fund		11
	Prncpl Glbl Realest	Mutual Fund		61,841
	Prncpl Hi Yld A	Mutual Fund		10,765
	Prncpl Lgcap Gr Inst	Mutual Fund		17
	Prncpl Realest Sec A	Mutual Fund		12,907
	Prncpl Realest Sec Inst	Mutual Fund		66
	Tchstn Sm Co A	Mutual Fund		14,495
	Thrnbrg Intl Val I	Mutual Fund		91,835
	Vngrd 500 Index Fd AS	Mutual Fund		321
	Vngrd Explr Adml	Mutual Fund		26,531
	Vngrd GNMA Inv	Mutual Fund		9,346
	Vngrd Intl Gr Adml	Mutual Fund		10,580
	Vngrd Lt Invmt Grd Adml	Mutual Fund		19,660
	Vngrd St Bd Indx Adml	Mutual Fund		6,270
	Vngrd St Invmt Grd Adml	Mutual Fund		63,369
	Vngrd Sel Val Inv	Mutual Fund		57,261
	Vngrd Smcap Val Indx Adml	Mutual Fund		20,493
	Vngrd Ttl Bnd Mkt Ldx Adm	Mutual Fund		189
	Vngrd Ttl Intlstkindx Adml	Mutual Fund		187
	Vngrd Wndsr Ii Adml	Mutual Fund		10,610
	Abrden Emrgmktsstnblldrs	Mutual Fund		7
				2,919,083
	Notes Receivable From Participants	3.25% to 5.75% interest		117,208
	Total			$ 3,468,669

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

(concluded)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market:			
*	Nw Mny Mkt Inst	Money Market		$ 300,403
	Mutual Funds:			
	AB Glbl Bd I	Mutual Fund		50,399
	AB Intl Val K	Mutual Fund		14
	Abrden Emrgmktsstnblldrs	Mutual Fund		10
	Amben Intl Eq Adv	Mutual Fund		307
	Amcent Emrg Mkt R6	Mutual Fund		1,814
	AmcentGr A	Mutual Fund		64
	Amcent Infl Adj Bd Inst	Mutual Fund		18
	Amfds Am Mut R6	Mutual Fund		59,464
	Amfds Cap WId Bd R3	Mutual Fund		4
	Amfds Gr Fd Am R3	Mutual Fund		1,697
	Amfds Inc Fd Am R6	Mutual Fund		14,842
	Blkrk Hi Yld Bd Inv A	Mutual Fund		66,334
	Blkrk Lgcap Gr Inv A	Mutual Fund		16
	Blkrk Lgcap Val Inv A	Mutual Fund		51
	Blkrk Mdcap gr Eq Inv A	Mutual Fund		53,059
	Blkrk Strat Inc Oppr Inv A	Mutual Fund		262
	Blkrk Ttl Rtn Inv A	Mutual Fund		53,191
	Col Sel LgCap Gr R5	Mutual Fund		92,019
	De Val A	Mutual Fund		12
	Dfa Emrg Mkt	Mutual Fund		110,801
	Dfa Glbl Realest Sec Inst	Mutual Fund		67,462
	DfaIntl Prtct Sec Inst	Mutual Fund		4,610
	Dfa Us Lgcap Val Inst	Mutual Fund		103,880
	Dfa Us Trgt Val Inst	Mutual Fund		26,836
	Diamond Hill Mdcap I	Mutual Fund		47,560
	Dodgecox Intl Stk	Mutual Fund		107,410
	Ev Emrg Mkt Local Inc	Mutual Fund		173
	Fed Bd F	Mutual Fund		4,189

(continued)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Fid 500 Indx	Mutual Fund		167,913
	Fid Intl Indx	Mutual Fund		91,323
	Fid US BD Indx	Mutual Fund		110,969
	Fidadv Levr Co Stk A	Mutual Fund		390
	Fnkln Smcap Gr A	Mutual Fund		30,907
	Gdmnscs Gqgptnrintloppr R6	Mutual Fund		110,216
	Gdmnscs Lgcap Val A	Mutual Fund		14
	Gdmnscs Smcap Val A	Mutual Fund		460
	Gdmnscs Lgcapval Insghts A	Mutual Fund		29
	Invsco Opp Disc Mdcapgr A	Mutual Fund		2,928
	Invsco Goldspecmnrls A	Mutual Fund		4,361
	Invsco Opp Intl Gr A	Mutual Fund		17
	Jpm Eq Inc A	Mutual Fund		95,579
	Jpm Smcap Gr R6	Mutual Fund		3,324
	Jpm SmCap Val A	Mutual Fund		12
	Jns Bal S	Mutual Fund		80,439
	Leggm Bw Glbl Oppr Bd Inst	Mutual Fund		4,349
	Leggm Wstras Corpls bd Inst	Mutual Fund		6
	Leggm Wstrasinfindpls bd Inst	Mutual Fund		11
	Lrdabt Flotng Rt R4	Mutual Fund		123
	Mfs Emrg Mkt Db R4	Mutual Fund		5
	Mfs Val A	Mutual Fund		35
	Msif Disc I	Mutual Fund		233,650
	Msif Glbl Oppr I	Mutual Fund		41,546
	Msif Inst Gr I	Mutual Fund		133,413
*	Nw Loomis Allcap Gr R6	Mutual Fund		96,150
*	Nw S P 500 Indx Svc	Mutual Fund		315,309
*	Nw Smcap Indx Sve	Mutual Fund		25,563
	Pgim Ttl Rtn Bd R6	Mutual Fund		1,037
	Pgim Real Rtn Inst	Mutual Fund		128,507
	Pimco Real Rtn Inst	Mutual Fund		84,031

(continued)

See notes to financial statements.

McALISTER BENEFIT PLAN
EIN: 95-3140767
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
June 30, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Pimco Ttl Rtn Inst	Mutual Fund		10
	Parnassus Endvr	Mutual Fund		180,213
	Pionr Eq Inc A	Mutual Fund		12
	Prncpl Hi Yld A	Mutual Fund		10,233
	Prncpl Lgcap Gr Inst	Mutual Fund		25
	Prncpl Realest Sec A	Mutual Fund		10,962
	Prncpl Realest Sec Inst	Mutual Fund		72
	Tchstn Sm Co A	Mutual Fund		15,359
	Thrnbrg Intl Val I	Mutual Fund		101,411
	Thrnbrg Ltd Trm Inc R5	Mutual Fund		1,794
	Vngrd 500 Index Fd AS	Mutual Fund		383
	Vngrd Explr Adml	Mutual Fund		28,839
	Vngrd GNMA Inv	Mutual Fund		6,985
	Vngrd Intl Gr Adml	Mutual Fund		917
	Vngrd Lt Invmt Grd Adml	Mutual Fund		26,306
	Vngrd St Bd Indx Adml	Mutual Fund		4,599
	Vngrd St Invmt Grd Adml	Mutual Fund		82,059
	Vngrd Sel Val Inv	Mutual Fund		45,891
	Vngrd Smcap Val Indx Adml	Mutual Fund		10,478
	Vngrd Ttl Bnd Mkt Ldx Adm	Mutual Fund		212
	Vngrd Ttl Intlstkindx Adml	Mutual Fund		232
	Vngrd Wndsr Ii Adml	Mutual Fund		7,967
	Wfa Asia Pacfc Inv	Mutual Fund		10
				3,164,083
	Notes Receivable From Participants	3.25% to 5.50% interest		74,602
	Total			$ 3,539,088

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

(concluded)

See notes to financial statements.