

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

Part II	Basic Plan Information—enter all requested information
1a Name of plan	<u>LINKHCM MEP 401(K) PLAN</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)	<u>LINKHCM, INC.</u> <u>10251 TRADEMARK STREET BUILDING B</u> <u>RANCHO CUCAMONGA, CA 91730</u>
1b Three-digit plan number (PN) ▶	<u>002</u>
1c Effective date of plan	<u>01/01/2011</u>
2b Employer Identification Number (EIN)	<u>33-0888557</u>
2c Plan Sponsor's telephone number	<u>909-568-2900</u>
2d Business code (see instructions)	<u>541214</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	04/20/2023	MIKE DEMERJIAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	4875
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)	4523
a(2) Total number of active participants at the end of the plan year		6a(2)	5771
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	483
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	6254
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	6255
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	2633
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: 2A 2E 2F 2G 2J 2K 2S 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan LINKHCM MEP 401(K) PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 LINKHCM, INC.	D Employer Identification Number (EIN) 33-0888557

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

(a) Name of insurance carrier
STANDARD 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
93-0242990	69019	813862	6255	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 1902896**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 ▶ N/A**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 1196668**c** Additions: (1) Contributions deposited during the year **7c(1)** 194459
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 23025
(4) Transferred from separate account..... **7c(4)** 756620
(5) Other (specify below)..... **7c(5)** 41916

▶ LOAN PAYMENTS \$8,279 CONVERSION \$33,637

(6) Total additions **7c(6)** 1016020**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 2212688**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 263699(2) Administration charge made by carrier..... **7e(2)** 17704(3) Transferred to separate account..... **7e(3)** 25928(4) Other (specify below)..... **7e(4)** 2461

▶ LOAN ISSUES \$2,147 MISC \$314

(5) Total deductions **7e(5)** 309792**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 1902896

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)	
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)	
(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)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan LINKHCM MEP 401(K) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 LINKHCM, INC.	D Employer Identification Number (EIN) 33-0888557	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
STANCORP FINANCIAL GROUP
93-1253576

(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)

STANCORP FINANCIAL GROUP

93-1253576

(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?
12 15 18 50	NONE	141362	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

REILLY FINANCIAL ADVISORS, LLC

33-0775174

(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 51	NONE	42339	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LINKHCM, INC.

33-0888557

(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?
14 50	PLAN ADMINISTRATOR	29495	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan LINKHCM MEP 401(K) PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 LINKHCM, INC.	D Employer Identification Number (EIN) 33-0888557	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	1	3
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		0
(2) Participant contributions.....	1b(2)		0
(3) Other	1b(3)		0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	178451	156379
(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)	9577224	12562516
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1196668	1902896
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	10952344	14621794

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 through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	10952344	14621794
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	257051	
(B) Participants	2a(1)(B)	2036572	
(C) Others (including rollovers).....	2a(1)(C)	90844	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2384467
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)	6242	
(F) Other	2b(1)(F)	23027	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		29269
(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)	513497	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		513497
(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)		
(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)		

		(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)		1136206
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4063439
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	751404	
(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)		751404
f Corrective distributions (see instructions).....	2f		104416
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	213196	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		213196
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1069016
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2994423
l Transfers of assets:			
(1) To this plan.....	2l(1)		675027
(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: C DART CPA

(2) EIN: 47-3105009

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		111349

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

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

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

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

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

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

A Name of plan <u>LINKHCM MEP 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LINKHCM, INC.</u>	D Employer Identification Number (EIN) <u>33-0888557</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	<u>0</u>
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): <u>58-1428634</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

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

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

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

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

b The corresponding number for the second preceding plan year

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____



6370 Brockton Avenue
Riverside, California 92506
951-300-9680

INDEPENDENT AUDITOR'S REPORT

To the Trustee and Plan Administrator of the LinkHCM MEP 401(k) Plan
Rancho Cucamonga, California

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 LinkHCM MEP 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the Statement of Net Assets Available for Plan Benefits as of December 31, 2021, and the related Statement of Changes in Net Assets Available for Plan Benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 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 December 31, 2021, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed, (as described in the Auditor's 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 of Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of 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 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 2021 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 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 Assets (Held at End of Year), Multiple Employer Plan Participating Employer Information and Schedule of Delinquent Participant Contributions and Note Repayments as of December 31, 2021 are 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 schedules, other than that agreed to or derived from the certified investment information, have 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, is 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 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 Audit of the 2020 Financial Statements

We have audited the statement of net assets available for benefits of LinkHCM MEP 401(k) Plan as of December 31, 2020 and the related statement of changes in net assets available for benefits for the year ended December 31, 2020 (not presented herein), and in our report dated October 15, 2021 we expressed an unmodified opinion on those financial statements.



Riverside, California
October 14, 2022

LINKHCM MEP 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

	December 31, 2021	December 31, 2020
Assets		
Investments at fair value (Notes 2, 4 and 5):		
Cash	\$ 3	
Mutual funds	12,562,516	\$ 9,577,225
Stable asset fund	1,902,896	1,196,668
Total investments	<u>14,465,415</u>	<u>10,773,893</u>
Receivables:		
Participant contributions	24,249	44,572
Employer contributions	1,850	450
Notes receivable from participants	156,379	178,451
Other employer contributions (Note 10)	23,902	19,510
Total receivables	<u>206,380</u>	<u>242,983</u>
Plan liabilities		
Corrective distributions (Note 11)	<u>79,383</u>	<u>103,938</u>
Total liabilities	<u>79,383</u>	<u>103,938</u>
Net assets available for plan benefits	<u><u>\$ 14,592,412</u></u>	<u><u>\$ 10,912,938</u></u>

LINKHCM MEP 401(k) PLAN**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS**

	Year ended December 31, 2021
Additions	
Investment income (Notes 2 and 5):	
Net appreciation in fair value of investments	\$ 1,129,372
Dividends from investments	513,497
Other income from stable value common trust fund	23,027
Total investment income	<u>1,665,896</u>
Notes receivable interest from participants	<u>6,242</u>
Contributions:	
Employer	253,049
Participants, net of 2021 corrective distributions (Note 11)	1,930,859
Rollover contribution	90,844
Other employer contributions (Note 10)	23,902
Total contributions	<u>2,298,654</u>
Total additions, net	<u>3,970,792</u>
Deductions	
Deductions from net assets attributed to:	
Benefits paid to participants; including distribution of notes receivable	753,149
Administrative expenses	213,196
Total deductions	<u>966,345</u>
Net increase	3,004,447
Transfer of assets to the Plan (Note 12)	675,027
Net assets available for plan benefits	
Beginning of year	<u>10,912,938</u>
End of year	<u><u>\$ 14,592,412</u></u>

LINKHCM MEP 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 - DESCRIPTION OF THE PLAN

The LinkHCM MEP 401(k) Plan (formerly known as the Payroll Link Retirement Trust) (the Plan) is a defined contribution plan providing retirement income to eligible employees. The Plan was established January 1, 2011 and was subsequently amended and restated on January 1, 2020. The Plan was subsequently amended in 2020 and 2021. The Plan is a multiple-employer plan. The Plan is administered by LinkHCM, Inc. (the Company) and is now administered by Inova Payroll LLC. The Plan consists of a tax deferred savings program under Internal Revenue Code (IRC) Section 401(k) and is subject to the provisions of the Employee Retirement Income Security of 1974 (ERISA).

The following description of the Plan provides only general information. Participants and other interested parties should refer to the plan document for a more complete description of the Plan's provisions.

Eligibility and Participation

The Plan covers all employees, as defined in the Plan, of the adopting employers (Employers) who have completed the age and service requirements selected by the Employer in the adoption agreement provided that they are not a non-resident alien or any person covered by a collective bargaining agreement (which does not specifically provide coverage of such employee). Participation occurs on the first day of the month after completing each Employer's age and service requirements.

Contributions

Each year, subject to plan and IRC provisions, participants may make pre-tax and Roth elective deferrals up to 100% of annual compensation, as defined in the plan document.

Discretionary employer-provided matching contributions may be made to the Plan. The employer matching contribution will be a specified percentage of the elective contributions the employee makes to the Plan.

The Plan provides for safe harbor contributions equal to 100% of elective deferrals up to 4% of eligible compensation or 100% of elective deferrals up to 3% of eligible compensation plus 50% of deferrals greater than 3% and less than 5%.

Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment options.

Participant Accounts

Each participant's account is credited with the participant's contribution, and allocations of (a) the Company's contributions, if any, (b) plan earnings, (c) forfeitures from terminated participants' non-vested accounts and (d) charged with an allocation of administrative expenses and losses as provided by the Plan. 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 contributions plus actual earnings thereon. Each Employer selects among two vesting options. Under the first option, employer contributions are 20% vested after two years of credited service, and 20% for each additional year. Under the second option, employer contributions are 100% vested after three year of credited service. All participants are 100% vested upon attainment of normal retirement (defined as age 65), or upon death, termination of the Plan, or retirement due to disability.

Notes Receivable from Participants

Participants may borrow from their fund accounts at a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance with only one outstanding loan allowable per participant. The loans are secured by the balance in the participant's account and bear interest at a range of 3.25% to 6.25%, which is commensurate with local prevailing rate as determined by the plan administrator. Principal and interest are paid ratably through bi-weekly payroll deductions and generally must be paid back within five years.

In connection with the Coronavirus Aid, Relief and Economic Security Act (CARES Act) for participants and their spouse and/or dependents who have been diagnosed with SARS-CoV-2 or coronavirus disease, and have experienced adverse financial consequences an account of the virus or disease, participants may borrow the lesser of \$100,000 or 100%.

Payment of Benefits

The Plan provides for the payment of benefits to the participant or beneficiary at retirement, death, disability, or termination of employment. Participants terminating their employment with the Company or attaining age 59 1/2 are entitled to withdraw all or a portion of their vested account balance. "Hardship" distributions, as outlined in the plan document, are permitted subject to the approval of the Trustee. Participants who qualify for retirement benefits and withdrawals will receive their benefits in the form of a lump sum cash distribution or periodic installments. Benefits under the Plan shall be distributed solely from the assets of the Trust. The benefit to which a participant is entitled is the benefit that can be provided directly from the participant's vested account balance.

Terminated participants with account balances less than \$5,000, but greater than \$1,000 will be available for a lump sum distribution or distributed to an individual retirement account (IRA) as soon as administratively feasible following severance of employment. Terminated participants with account balances less than \$1,000 will have their account balance distributed in the form of a lump sum cash payment as soon as administratively feasible following severance of employment. Participants with account balances less than \$1,000 may elect to have their respective benefit rolled over to another qualified plan.

In connection with the Coronavirus Aid, Relief and Economic Security Act (CARES Act) for participants and their spouse and/or dependents who have been diagnosed with SARS-CoV-2 or coronavirus disease, and have experienced adverse financial consequences an account of the virus or disease participants may temporary suspend obtaining the required minimum distributions for 2020 and may request hardship withdrawals up to \$100,000 through December 31, 2020 (without a 10% tax penalty for early withdrawal). Repayments are permitted if the repayment occurs within three years of the distribution.

Forfeitures

Forfeitures occur after an employee has a break in service or upon distribution of the participant's vested account balance and may be used to reduce employer contributions or pay administrative expenses. As of December 31, 2021 and 2020, the value of forfeited non-vested accounts were \$4,040 and \$3,056, respectively. During the year ended December 31, 2021, there were \$984 in amounts forfeited by participants.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are participant directed and are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. See Note 4 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 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 the 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 have been recorded as of December 31, 2021 or 2020. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses for maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of the Plan, investment management, distributions and notes receivable from participants are charged directly to the participant's account and are included in administrative expenses.

NOTE 3 - 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 risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Plan Benefits.

The extent of the impact of COVID-19 on the Plan's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Plan's subsequent financial condition or results of operations is uncertain.

NOTE 4 - FAIR VALUE MEASUREMENTS

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

Level 1 Fair Value Measurements

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

Level 2 Fair Value Measurements

Inputs to the valuation methodology include: (1) quoted prices for similar assets or liabilities in active markets, (2) quoted prices for identical or similar assets or liabilities in inactive markets, (3) inputs other than quoted prices that are observable for the asset or liability, and (4) inputs that are derived principally from corroborated observable market data by correlation or other means.

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

Level 3 Fair Value Measurements

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

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

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

Mutual Funds

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 Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. The investment is classified within Level 1 of the hierarchy.

Stable Asset Fund

Valued at NAV of units held. The NAV is used to estimate fair value. The NAV is based on the readily determinable fair value of the underlying investments held by the fund less its liability. The investment is classified within Level 2 of the hierarchy.

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 believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 12,562,516	\$ -	\$ -	\$ 12,562,516
Stable Asset Fund	-	1,902,896	-	1,902,896
	\$ 12,562,516	\$ 1,902,896	\$ -	\$ 14,465,412

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 9,577,225	\$ -	\$ -	\$ 9,577,225
Stable Asset Fund	-	1,196,668	-	1,196,668
	\$ 9,577,225	\$ 1,196,668	\$ -	\$ 10,773,893

NOTE 5 - SUMMARY OF CERTIFIED FINANCIAL DATA

All investments are participant directed. The Company acting in its capacity as the Plan Administrator, has elected the method of annual reporting compliance by 29 CFR 2520.103-5(c) of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. The following is a summary of financial information regarding the Plan as of December 31, 2021 and 2020 for the year ended December 31, 2021, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information prepared by Reliance Trust Company and the Standard Insurance Company, the Trustee and Custodian, and furnished to the Company. The Company has obtained certification from Reliance Trust Company and the Standard Insurance Company as of December 31, 2021 and 2020 and for the year ended December 31, 2021 that such information is complete and accurate.

	December 31, 2021	December 31, 2020
Investments at fair value:		
Mutual funds	\$ 12,562,516	\$ 9,577,225
Stable asset fund	1,902,896	1,196,668
	<u>\$ 14,465,412</u>	<u>\$ 10,773,893</u>
	Year Ended December 31, 2021	
Net appreciation in fair value of investments	\$ 1,129,372	
Dividends from investments	513,497	
Other income from stable value common trust fund	23,027	
	<u>\$ 536,524</u>	

NOTE 6 - TAX STATUS

The Company adopted the Slavic Integrated Administrative Multiple-Employer Retirement Plan Volume Submitter Master Plan Document which obtained its latest opinion letter on March 31, 2014. In this letter, the Internal Revenue Service (IRS) states that the Plan is acceptable under Section 401 of the Code for use by the employer for the benefit of their employees. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Effective January 1, 2020, the Company adopted the Standard Retirement Services, Inc. Volume Submitter Profit Sharing Plan with CODA which obtained its latest opinion letter on March 31, 2014. In this letter, the Internal Revenue Service (IRS) states that the Plan is acceptable under Section 401 of the Code for use by the employer for the benefit of their employees. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Although the Plan has been amended since receiving the opinion letters identified above, the Company believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, the Company believes that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Company has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2021 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Company believes it is no longer subject to income tax examinations for years prior to 2018.

NOTE 7 - DELINQUENT PARTICIPANT CONTRIBUTIONS

Certain contributions were not remitted to the Plan within the maximum period permitted under the Department of Labor's regulations. These late remittances are detailed in the attached Schedule of Delinquent Participant Contributions and Note Repayments as of December 31, 2021.

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

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. The Plan issues notes to participants which are secured by the balances in participants' accounts.

The Company is reimbursed by the plan for audit fees and various administrative expenses and is remitted to the Company through a quarterly fee. For the year ended December 31, 2021, the reimbursement paid was \$29,495.

StanCorp. Financial Group, the Plan's third-party administrator receives fees for recordkeeping services along with participant account administrative and asset fees. The total fees paid by the Plan for the year ended December 31, 2021 were \$141,362.

Reilly Financial Advisors, LLC, is the investment advisor to the Plan. Participants who elect this service are charged a quarterly advisor fee. The total fees paid by the Plan for the year ended December 31, 2021 were \$42,589.

NOTE 9 - PLAN TERMINATION

The Company has elected to terminate the Plan in 2022. Adopting Employers have been notified and have the option of establishing their own plan, or merging into a Pooled Employer Plan. The Plan is expected to be terminated and all assets distributed no later than October 31, 2022. All employee and employer contributions are subject to the coverage requirements of IRC §410(b) and the non-discrimination tests of IRC §401(a)(4) for the 2022 calendar year. ERISA Partners, Inc. has been engaged to facilitate the compliance testing and prepare the final IRS Form 5500 for the 2022 plan and calendar year.

NOTE 10 - OTHER EMPLOYER CONTRIBUTIONS

The Plan has accrued \$23,902 and \$19,510 for missed elective deferrals, employer matching contributions and lost earnings as of December 31, 2021 and 2020; respectively.

NOTE 11 - CORRECTIVE DISTRIBUTIONS

The Plan accrued a corrective distribution in the amount of \$79,383 and \$103,938 for the years ended December 31, 2021 and 2020, respectively. The corrective distributions relate to employee contributions that exceeded contribution limitations of the Plan. The accrued amounts are netted with participant contributions for the year in which they are received and were returned to the participants during the subsequent plan year.

NOTE 12 - PLAN TO PLAN TRANSFER

Effective March 1, 2021, Yoshimura Research and Development of America, Inc. adopted the Plan. In April, 2021, \$94,591 was transferred from the Yoshimura R&D Retirement Plan to the Plan.

Effective September 1, 2021, H&H G2 LLC (dba Gourmandise The Bakery) adopted the Plan. In September, 2021, \$566,135 was transferred from the Gourmandise Retirement Plan to the Plan.

In March 2021, the Wade Allen Shuey 401(k) Profit Sharing Plan and Trust merged with the Plan. Plan assets in the amount of \$14,300 were transferred to the Plan.

NOTE 13 - CHANGE IN CUSTODIAN

On February 13, 2020, the Plan transferred \$9,339,473 from Fidelity Investments to Reliance Trust Company; the new Trustee.

NOTE 14 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	December 31, 2021	December 31, 2020
Net assets available for plan benefits per financial statements	\$ 14,592,412	\$ 10,912,938
Other employer contributions (Note 10)	(23,902)	(19,510)
Accrued employer and employee contributions	(26,099)	(45,022)
Adjustment for accrued corrective distributions	79,383	103,938
Net assets available for plan benefits per the Form 5500	<u>\$ 14,621,794</u>	<u>\$ 10,952,344</u>

The following is a reconciliation of the change in net assets available for plan benefits per the financial statements for the year ended December 31, 2021 to Form 5500:

	Year Ended December 31, 2021
Change in net assets available for plan benefits per financial statements	\$ 3,004,447
Other employer contributions (Note 10)	(4,392)
Accrued employer and employee contributions	18,923
2021 Adjustment for accrued corrective distributions	79,383
2020 Adjustment for accrued corrective distributions	(103,938)
Change in net assets available for plan benefits per the Form 5500	<u>\$ 2,994,423</u>

NOTE 15 - SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2022, the date the financial statements were available to be issued.

See comments in Note 9 regarding plan termination in 2022.

SUPPLEMENTAL INFORMATION

LINKHCM MEP 401(k) PLAN
PLAN YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

EIN: 33-0888557
PLAN # 002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(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
	Mutual Funds	Registered Investment Company		
	Alliance Bernstein	AB Discovery Growth Fund Class Z	**	\$ 78,876
	Virtus	Virtus NFJ Mid Cap R6	**	73,548
	American Century Investments	American Century Small Cap Value R6	**	389,275
	Cohen & Steers	Cohen & Steers Real Estate Securities Fund, Inc.	**	39,477
	Delaware Group	Delaware Value Fund Class R6	**	26,588
	American Funds	American Funds EuroPacific R6	**	453,221
	Fidelity Investments	Fidelity 500 Index Fund	**	4,639,864
	Fidelity Investments	Fidelity Small Cap Index Fund	**	160,424
	Franklin	Franklin Small Cap Growth R6	**	242,893
	American Funds	American Funds New World R6	**	455,470
	Northern Funds	Northern Mid Cap Index	**	1,210,687
	T Rowe Price	T Rowe Price Blue Chip Growth Fund I Class	**	694,845
	Vanguard	Vanguard Developed Markets Index Admiral	**	527,108
	Wells Fargo	Wells Fargo International Value R6	**	2,402,769
	TIAA- CREF	TIAA-CREF High Yield Inst	**	505,895
	Blackrock	Blackrock Strategic Global Fund Class K	**	6,402
	Vanguard	Vanguard International Value	**	655,175
	Stable Asset Fund			
	* Standard Insurance Company	Stable Asset Fund D	**	1,902,896
	Notes Receivable			
	* Notes receivable from participants (3.25% - 6.25%)		\$0	156,379
				<u>\$ 14,621,791</u>

* Denotes Party-in-Interest

** Cost information is not applicable for participant directed investments

LINKHCM MEP 401(k) PLAN
MULTIPLE-EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION

EIN: 33-0888557
PLAN # 002

(a) Name of participating employer	(b) Employer identification number	(c) Percentage of total contributions	(c) Aggregate Account Balances at End of Year Attributable to Participating Employer
Coachella Valley Rescue Mission	95-2684844	4.20%	\$ 578,389
LinkHCM, Inc.	33-0888557	8.22%	\$ 2,350,498
CLS Landscape Management, Inc.	95-3916100	5.72%	\$ 1,721,617
Digital Technology Marketing and Information, Inc.	46-1541481	3.37%	\$ 557,531
iTalk BB Media Inc.	46-0676791	0.89%	\$ 58,152
iTalk Global Communications, Inc.	20-0166156	10.83%	\$ 2,162,748
iTalk Mobile Corporation	47-2232635	0.82%	\$ 59,114
5Nex & Company, Inc.	41-2114828	0.19%	\$ 326,941
Abacus Business Capital Inc. dba Island Pacific Market	82-4995068	7.01%	\$ 315,099
ABS Facility Services, Inc	26-4215446	3.11%	\$ 70,438
AmTran Logistics	20-8040900	1.62%	\$ 324,706
AmTran Video Corp.	45-2037184	0.16%	\$ 7,295
ASEV Display Labs	95-4662895	3.14%	\$ 633,230
Duo-Therm Co., Inc.	26-2220614	1.31%	\$ 176,184
Elite Pest Management	26-0686198	1.28%	\$ 49,168
Flash Of Genius, LLC	26-4627752	0.42%	\$ 9,372
GAFE Pizza Inc. dba Domino's Pizza	26-2074552	2.45%	\$ 101,207
Hosseini Enterprises, Inc.	95-4258950	0.01%	\$ 144
Johnson Hospitality Services Associates LLC	88-0457927	4.97%	\$ 1,327,473
JP Pizza Inc.	27-0782454	1.64%	\$ 78,706
Knotts Family Agency	33-0248851	2.21%	\$ 49,841
Lilelu LLC	82-4463187	0.06%	\$ 2,306
Lileluga Inc.	83-1484513	1.97%	\$ 64,245
Monkey Sports	33-0872208	5.32%	\$ 1,501,853
Monkey Sports CA, Inc.	45-4784991	0.24%	\$ 98,547
Monkey Sports CO, Inc.	46-3916792	0.01%	\$ 582
Monkey Sports MA, Inc.	46-0676791	0.59%	\$ 38,232
Monkey Sports NH, Inc.	46-5054345	0.16%	\$ 37,438
Monkey Sports NJ, Inc.	27-0998655	0.22%	\$ 256,695
Monkey Sports TX, Inc.	46-3950281	0.02%	\$ 544
NisaMex, LLC dba Jersey Mike's Subs	46-3240340	2.00%	\$ 103,807
R-cold, Inc.	95-3794598	0.49%	\$ 166,347
Riverside Pizza Inc	30-0332895	0.35%	\$ 8,314
Russell Security & Staffing Inc.	14-1887945	0.12%	\$ 7,027
SalMar Pizza, Inc.	81-4700329	3.48%	\$ 11,171
SalMex Pizza, Inc.	46-2760688	0.29%	\$ 125,922
Therma-Loc Doors, Inc.	95-4662895	0.05%	\$ 6,390
Vocational Improvement Program, Inc. dba VIP, Inc	33-0194371	4.24%	\$ 136,830
Weiser Family Farms, Inc.	90-0342713	0.17%	\$ 5,524
Yoshimura Research & Development of America, Inc	95-2946788	6.96%	\$ 256,624
Hanssen & Hanssen Inc., H&HG2 LLC, H&HG3 LLC	82-5354334	0.94%	\$ 599,915
Stoa Group LLC, Stoa Construction LLC	83-2437777	8.63%	\$ 213,798
Wade Allen Shuey	46-3249965	0.11%	\$ 15,371

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS AND NOTE REPAYMENTS

Participant Contributions Transferred Late to the Plan	Totals that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Participant contributions and note repayments not corrected	Participant contributions and note repayments corrected outside VFCP	Participant contributions and note repayments corrected in VFCP	
Check here if late note repayments are included X				
\$ 111,349 **	\$ 26,393 **	\$ 84,956	\$ -	\$ -

**All contributions and note repayments shown above were remitted to the LINKHCM MEP 401(k) Plan (the Plan) during the plan year in which the deferrals occurred. For the year ended December 31, 2020, \$84,956 in late remittances were remitted to the Plan during 2020 and \$2,050 in lost earnings were paid in November 2021. For the year ended December 31, 2021 \$26,393 were remitted to the Plan during 2021 and \$460 in lost earnings were paid in August 2022.

LINKHCM MEP 401(k) PLAN
MULTIPLE-EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION

EIN: 33-0888557
PLAN # 002

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Authorization to Electronically Sign and File Form 5500

I hereby authorize any employee of ERISA Partners, Inc. ("Service Provider") to electronically sign and file 5500 forms on my behalf for the following year: 2021.

I further understand the following:

- I must sign a paper copy of the completed Form 5500.
- An image of my signature will be included with the rest of the return/report posted by the Department of Labor on the internet for public disclosure. (Not applicable if this is a one participant Form 5500-SF filing.)
- I may revoke or change this authorization at any time by written notification to the Service Provider.

By:  DocuSigned by:
Mike Demerjian
174343302607460...

Date: 4/20/2023

LINKHCM MEP 401(k) PLAN
PLAN YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

EIN: 33-0888557
PLAN # 002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(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
	Mutual Funds	Registered Investment Company		
	Alliance Bernstein	AB Discovery Growth Fund Class Z	**	\$ 78,876
	Virtus	Virtus NFJ Mid Cap R6	**	73,548
	American Century Investments	American Century Small Cap Value R6	**	389,275
	Cohen & Steers	Cohen & Steers Real Estate Securities Fund, Inc.	**	39,477
	Delaware Group	Delaware Value Fund Class R6	**	26,588
	American Funds	American Funds EuroPacific R6	**	453,221
	Fidelity Investments	Fidelity 500 Index Fund	**	4,639,864
	Fidelity Investments	Fidelity Small Cap Index Fund	**	160,424
	Franklin	Franklin Small Cap Growth R6	**	242,893
	American Funds	American Funds New World R6	**	455,470
	Northern Funds	Northern Mid Cap Index	**	1,210,687
	T Rowe Price	T Rowe Price Blue Chip Growth Fund I Class	**	694,845
	Vanguard	Vanguard Developed Markets Index Admiral	**	527,108
	Wells Fargo	Wells Fargo International Value R6	**	2,402,769
	TIAA- CREF	TIAA-CREF High Yield Inst	**	505,895
	Blackrock	Blackrock Strategic Global Fund Class K	**	6,402
	Vanguard	Vanguard International Value	**	655,175
	Stable Asset Fund			
	* Standard Insurance Company	Stable Asset Fund D	**	1,902,896
	Notes Receivable			
	* Notes receivable from participants (3.25% - 6.25%)		\$0	156,379
				<u>\$ 14,621,791</u>

* Denotes Party-in-Interest

** Cost information is not applicable for participant directed investments