

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>07/01/2022</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report <input checked="" type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	▶ <input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input checked="" type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	▶ <input type="checkbox"/>

Part II	Basic Plan Information —enter all requested information
<p>1a Name of plan <u>ODLE MANAGEMENT GROUP, LLC 401(K) PROFIT SHARING PLAN</u></p> <p>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>ODLE MANAGEMENT GROUP, LLC</u></p> <p><u>9937 EAST BELL ROAD</u> <u>SCOTTSDALE, AZ 85260</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p> <p>1c Effective date of plan <u>10/01/2005</u></p> <p>2b Employer Identification Number (EIN) <u>27-0093730</u></p> <p>2c Plan Sponsor's telephone number <u>480-922-1027</u></p> <p>2d Business code (see instructions) <u>812990</u></p>

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.	05/08/2023	NICOLE STROEBEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 2394
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 642 6a(2) 0 6b 0 6c 0 6d 0 6e 0 6f 0 6g 0 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2L 2S 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) <input type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE 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

2022

This Form is Open to Public Inspection.

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

A Name of plan <u>ODLE MANAGEMENT GROUP, LLC 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ODLE MANAGEMENT GROUP, LLC</u>	D Employer Identification Number (EIN) <u>27-0093730</u>	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

UNITED PLANNERS FINANCIAL SERVICES

3600 W. RAY RD, APT 2051
CHANDLER, AZ 85226

(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?
27	INVESTMENT ADVISOR	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	18294	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

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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:

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	10505672	0

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	10505672	0
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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)	0	
(B) Participants.....	2a(1)(B)	0	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	422	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		422
(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)	1654	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(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)		

		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		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?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	4k	X		
l Has the plan failed to provide any benefit when due under the plan?.....	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	4n			

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

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

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

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

*Certified Public Accountant***INDEPENDENT AUDITOR'S REPORT**

To the Administrative Committee of
the Odle Management Group, LLC 401(k) Profit Sharing Plan & Trust

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

We have performed audits of the accompanying financial statements of the Odle Management Group, LLC 401(k) Profit Sharing Plan & Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of July 1, 2022 and December 31, 2021 – liquidation basis, and the related statement of changes in net assets available for benefits for the year ended July 1, 2022 – liquidation basis, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of July 1, 2022 and December 31, 2021, and for the year ended July 1, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the 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 for Opinion

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

Emphasis of Matter – Basis of Accounting

As discussed in Note 2 to the financial statements, the governing body of the Odle Management Group, LLC 401(k) Profit Sharing Plan & Trust approved a plan of liquidation on December 1, 2021 at which time management determined liquidation was imminent. As a result, the Plan changed its basis of accounting from the going concern basis to the liquidation basis used in presenting the 2022 and 2021 financial statements. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at end of year is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Kathleen Q. Carolin, CPA, PC

Scottsdale, Arizona
May 5, 2023

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - LIQUIDATION BASIS
JULY 1, 2022 AND 2021

	<u>ASSETS</u>	
	<u>July 1, 2022</u> <u>Liquidation Basis</u>	<u>2021</u> <u>In Liquidation</u>
INVESTMENTS AT FAIR VALUE		
Money market fund	-	\$ 156,299
Mutual funds	-	10,330,781
Total investments	<u>-</u>	<u>10,487,080</u>
RECEIVABLES		
Notes receivable from plan participants	-	18,592
Total receivables		18,592
TOTAL ASSETS - In Liquidation	<u>-</u>	<u>10,505,672</u>
NET ASSETS AVAILABLE FOR BENEFITS - LIQUIDATION BASIS	<u>\$ -</u>	<u>\$ 10,505,672</u>

See accompanying notes to the financial statements.

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - LIQUIDATION BASIS
YEAR ENDED JULY 1, 2022

ADDITIONS

Additions to net assets attributed to:

Investment income:

Mutual fund dividends	\$ 1,654
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Interest income on notes receivable from participants	<u>422</u>
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TOTAL ADDITIONS	<u>2,076</u>
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DEDUCTIONS

Deductions from net assets:

Attributed to:

Net depreciation in fair value of investments	1,211,058
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Benefits paid to participants	9,064,229
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Administration expenses	<u>232,461</u>
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TOTAL DEDUCTIONS	<u>10,507,748</u>
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NET DECREASE	(10,505,672)
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NET ASSETS AVAILABLE FOR BENEFITS

BEGINNING OF YEAR, IN LIQUIDATION	<u>10,505,672</u>
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END OF YEAR - LIQUIDATION BASIS	<u><u>\$ -</u></u>
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See accompanying notes to the financial statements.

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS
JULY 1, 2022 – LIQUIDATION BASIS

NOTE 1: DESCRIPTION OF PLAN

The following description of the Odle Management Group, LLC 401(k) Profit Sharing Plan & Trust (the Plan) provides only general information. A more complete description of the Plan's provisions can be found in the Plan agreement.

General – Prior to termination, the Plan, which was adopted on October 1, 2005, was a 401(k) defined contribution plan covering all eligible employees of Odle Management Group, LLC (the Company) who were 21 years of age and had completed one month of service. It was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions – Prior to termination, each year, participants were able to contribute up to 100 percent of pretax annual compensation, defined in the Plan as W-2 wages less bonuses, subject to a statutory maximum. Participants who had attained age 50 before the end of the Plan year were eligible to make catch-up contributions subject to a statutory maximum. Participants were also able to contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants were automatically enrolled at an elective deferral of four percent of compensation. The Company made employer matching contributions in the amount of fifty percent of the employee's salary reductions that did not exceed four percent of compensation. Subject to Internal Revenue Service and ERISA limitations, the Company could also make discretionary profit-sharing contributions and qualified non-elective contributions. Profit sharing and nonelective contributions were allocated to eligible participants in the ratio that each participant's compensation bears to all participants' compensation in a non-discriminatory process. No participant nor employer contributions were made in 2022.

Participant Accounts – Each participant's account was credited with an allocation of the employer's nonelective contribution, plan earnings, forfeitures, actual employee deferral contributions, employer matching contributions, participant rollovers, and profit sharing contributions. The benefit to which a participant was entitled was the benefit that could be provided from the participant's account.

Vesting – Prior to termination, participants were 100% vested immediately in their employee deferrals plus actual earnings thereon. Upon termination, all participants were 100% vested in all contributions.

Investment Options – Prior to termination, all participants directed employee deferrals, employer matching contributions, profit sharing contributions and nonelective contributions in any of twenty-four American Funds chosen by Plan management.

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS
JULY 1, 2022 – LIQUIDATION BASIS

NOTE 1: DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants – Effective in 2014, the Plan was amended to permit participant loans. Participants were able to borrow from their fund accounts up to a maximum of the lesser of \$50,000 or one-half of their pre-tax vested account balance. Loan transactions were treated as a transfer to (from) the investment fund from (to) the participant notes fund. The maximum loan term was fifty-four months, or longer if the loan was used to acquire a primary residence. The loans were secured by the balance in the participant's account and bear interest at the prime rate plus one percent. Principal and interest was paid ratably through bi-weekly payroll deductions. Effective January 1, 2019, the Plan was amended to eliminate plan loans. Loans prior to that date continued to be paid according to the established terms. Loans were valued at unpaid principal plus accrued unpaid interest.

Forfeitures – Monies forfeited by the participants in the Plan upon termination of employment with the Company, prior to attaining 100% vesting in employer contributions, were used to pay certain administrative fees. Forfeitures allocated to pay administrative fees were \$11,200 for the year ended July 1, 2022.

Payment of Benefits – Prior to termination of the Plan, a participant was paid as soon as administratively feasible following termination of employment. However, if the vested benefit did not exceed \$5,000, a lump-sum distribution was made within a reasonable time after termination of employment regardless of whether the participant elects to receive it. Prior to termination of the Plan, normal retirement age was defined as 65.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan's transactions are reported on the liquidation basis of accounting in accordance with US GAAP.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS
JULY 1, 2022 – LIQUIDATION BASIS

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments held in American Funds 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 orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

Payments of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of benefit payments and loans are charged directly to the participant's account. Investment related expenses are included in net appreciation or depreciation of fair value of investments.

NOTE 3: INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following participant directed assets at July 1, 2022 and December 31, 2021 were certified to as complete and accurate by the Trustee in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974:

	<u>2022</u>	<u>2021</u>
Money market fund	\$ -	\$ 156,299
Mutual funds	<u>-</u>	<u>10,330,781</u>
Total assets certified by trustee	<u>\$ -</u>	<u>\$10,487,080</u>

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS
JULY 1, 2022 – LIQUIDATION BASIS

NOTE 3: INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (continued)

The following transactions for the year ended July 1, 2022 and December 31, 2021 were certified by the Trustee:

	<u>2022</u>	<u>2021</u>
Net appreciation in fair value of investments	\$ -	\$ 762,061
Net depreciation in fair value of investments	1,211,058	-
Mutual fund dividends	1,654	510,435
Participant contributions including rollovers	-	1,281,301
Employer contributions	-	402,727
Benefits paid to participants	9,064,229	2,432,635

Investments that represent five percent or more of the Plan's net assets at December 31, 2021 were invested the following American Funds mutual funds:

2020 Target Date Retirement	\$ 872,319
2025 Target Date Retirement	1,565,010
2030 Target Date Retirement	999,139
2035 Target Date Retirement	1,404,870
2040 Target Date Retirement	1,348,044
2045 Target Date Retirement	872,610
2050 Target Date Retirement	615,775
2055 Target Date Retirement	636,939

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS
JULY 1, 2022 – LIQUIDATION BASIS

NOTE 4: FAIR VALUE MEASUREMENTS

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

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the assets or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The 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 valuation methodology used for mutual funds and money market funds measured at fair value is the net asset value (NAV) of shares held by the Plan at year end. This method 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.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended July 1, 2022 are reported in net depreciation in fair value of investments in the Statement of Changes in Net Assets Available for Benefits.

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS
JULY 1, 2022 – LIQUIDATION BASIS

NOTE 4: FAIR VALUE MEASUREMENTS (continued)

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds:			
Balanced funds	\$ 62,028	\$ -	\$ -
Bond funds	64,937	-	-
Equity income funds	42,241	-	-
Growth funds	609,196	-	-
Growth & income funds	354,628	-	-
Target date funds	<u>9,197,751</u>	<u>-</u>	<u>-</u>
	10,330,781	-	-
Money market fund	<u>156,299</u>	<u>-</u>	<u>-</u>
	<u>\$10,487,080</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 5: TAX STATUS

The Plan was not required to obtain an Internal Revenue Service determination letter, as it was written to conform to a volume submitter profit sharing plan with a cash or deferred arrangement for which the Internal Revenue Service issued an opinion letter dated March 13, 2014 on which the Plan may rely. Although the Plan has been amended since receiving the advisory opinion, the Plan administrator and the Plan's tax counsel believe that the Plan was designed, and was being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan was qualified, and the related trust was tax-exempt.

Accounting principles generally accepted in the United States of America require plan 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 by the Internal Revenue Service. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods.

NOTE 6: PLAN AMENDMENTS AND TERMINATION

Eckerd Youth Alternatives, Inc., the sole member of Odle Management Group, LLC, announced its intention to make all the employees of Odle Management employees of Eckerd Connects effective January 1, 2022. The new employees of Eckerd were immediately eligible for participation in the Eckerd Connect's 403(b) Plan and will vest based upon their original date of hire at Odle. The Odle Management Group, LLC 401(k) Profit Sharing Plan and Trust was amended, terminated and frozen as of December 31, 2021. Accordingly, there were no employee or employer contributions to the Plan after that date, and employees were immediately 100% vested in the Odle plan. Participants in the Odle plan had the option to transfer their funds to the Eckerd Plan, an Individual Retirement Account with American Funds, rollover their balance to another retirement plan, or take a lump sum distribution of their balance in 2022, less any required federal and state withholding.

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS
JULY 1, 2022 – LIQUIDATION BASIS

NOTE 6: PLAN AMENDMENTS AND TERMINATION (continued)

Concurrent with termination, the Plan was amended so that the last day employment condition did not apply with respect to matching contributions for the Plan year in which the Plan was terminated. Additionally, the plan was amended to comply with the provisions of the Further Consolidated Appropriations Act of 2019, which includes the Setting Every Community Up for Retirement Enhancement Act (SECURE Act), the Bipartisan American Miners Act of 2019 (Miners Act), and the Taxpayer Certainty and Disaster Tax Relief Act of 2019 (Disaster Relief Act) and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the Consolidated Appropriations Act of 2021. Outstanding loan balances must have been paid by December 31, 2021. If not paid, the outstanding balance was offset against the final distribution.

NOTE 7: RISKS AND UNCERTAINTIES

The Plan provided for investment in various investment options. Investment securities are exposed to various risks such as interest rate, market, and credit risks.

NOTE 8: RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

The plan invested in shares of registered investment companies (mutual funds) managed by American Funds. Fees paid to American Funds the plan were deducted from the net asset values of the registered investment companies held by the plan. Capital Bank and Trust Company was the trustee of the plan, and as such, received fees from the Plan for executing investment transactions. These fees, and fees paid to Sunwest Pensions as record keeper are included in administration expenses on the statement of changes in net assets available for benefits.

NOTE 9: SUBSEQUENT EVENTS

The plan has reviewed subsequent events through May 5, 2023, which is the date the financial statements were available to be issued.

ODLE MANAGEMENT GROUP, LLC
401(K) PROFIT SHARING PLAN & TRUST
SCHEDULE H - ITEM 4(I) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 20-0093730 PLAN NO. 001
YEAR ENDED JULY 1, 2022 - LIQUIDATION BASIS

There were no assets held for investment at year-end due to the Plan termination.