

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>11/01/2021</u> and ending <u>10/31/2022</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>TUCKER ARENSBERG, P.C. RETIREMENT 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>TUCKER ARENSBERG PC</u> <u>1500 ONE PPG PLACE</u> <u>PITTSBURGH, PA 15222-5416</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 50%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>11/01/1982</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>25-1425735</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>412-566-1212</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541110</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>11/01/1982</u>		2b Employer Identification Number (EIN) <u>25-1425735</u>		2c Plan Sponsor's telephone number <u>412-566-1212</u>		2d Business code (see instructions) <u>541110</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
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2d Business code (see instructions) <u>541110</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.	08/14/2023	IRVING FIRMAN
	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 TUCKER ARENSBERG PC c Plan Name TUCKER ARENSBERG PC PROFIT SHARING PLAN		4b EIN 25-1425735 4d PN 001	
5 Total number of participants at the beginning of the plan year		5	211
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)	133
a(2) Total number of active participants at the end of the plan year		6a(2)	132
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	91
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	223
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	223
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	223
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: 2G 2E 2J 2K 3F 2A			
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) ☐ 0 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 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 **11/01/2021** and ending **10/31/2022**

A Name of plan TUCKER ARENSBERG, P.C. RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 TUCKER ARENSBERG PC	D Employer Identification Number (EIN) 25-1425735	

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

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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)

DELUZIO & CO

45-3941203

(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?
10	AUDITOR	18395	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANDCO CONSULTING, LLC

59-3676225

(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?
16	CONSULTANT	18000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PNC BANK, N.A.

25-1211909

(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?
25 59 60 63	TRUSTEE	12249	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

DUNBAR, BENDER & ZAPF, INC.

439 GRANT STREET, SUITE 1100
PITTSBURGH, PA 15219

25-1650062

(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?
50	TPA	7360	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 11/01/2021 and ending 10/31/2022		
A Name of plan TUCKER ARENSBERG, P.C. RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 TUCKER ARENSBERG PC	D Employer Identification Number (EIN) 25-1425735	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1026816	546619
(2) Participant contributions.....	1b(2)	247281	226535
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	250922	313151
(9) Value of interest in common/collective trusts.....	1c(9)	3019533	2754234
(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)	54691263	45235119
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	59235815 49075658
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	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	59235815 49075658

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	546619
	(B) Participants	2a(1)(B)	1321613
	(C) Others (including rollovers).....	2a(1)(C)	22957
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	1891189
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)	10437
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	10437
(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)	2697986
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	2697986
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-12275390
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-7675778
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2427586	
(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)		2427586
f Corrective distributions (see instructions).....	2f		
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)	56793	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		56793
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2484379
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-10160157
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: DELUZIO & COMPANY, LLP

(2) EIN: 45-3941203

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

For calendar plan year 2021 or fiscal plan year beginning 11/01/2021 and ending 10/31/2022

A Name of plan TUCKER ARENSBERG, P.C. RETIREMENT PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 TUCKER ARENSBERG PC	D Employer Identification Number (EIN) 25-1425735

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

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 25-1211909 25-1425735 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 _____

**TUCKER ARENSBERG, P.C.
RETIREMENT PLAN**

Financial Statements and Supplemental Schedule

October 31, 2022 and 2021

**DELUZIO & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS**

TUCKER ARENSBERG, P.C. RETIREMENT PLAN

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Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Cole F. Beehner, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

Independent Auditor's Report

To the Plan Administrator
 Tucker Arensberg, P.C. Retirement Plan

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

We have performed audits of the financial statements of Tucker Arensberg, P.C. Retirement Plan (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 statements of net assets available for benefits as of October 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the fiscal years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from PNC Bank, National Association, a qualified institution, as of and for the fiscal year ended October 31, 2021 and as of August 31, 2022 and for the period from November 1, 2021 through August 31, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate. Management has obtained a certification from T. Rowe Price Trust Company, a qualified institution as of October 31, 2022 and for the period from September 9, 2022 through October 31, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate. The time period between August 31, 2022 when PNC Bank, National Association certified the investment information and September 1, 2022 when T. Rowe Price Trust Company began certifying the investment information was a blackout period.

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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

(continued)

- 1 -

Independent Auditor's Report

(continued)

Opinion (continued)

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tucker Arensberg, P.C. Retirement Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

(continued)

Independent Auditor's Report

(continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

(continued)

Independent Auditor's Report

(continued)

Other Matter – Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of October 31, 2022, 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 GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including 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 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).

Deluzio & Company LLP

Pittsburgh, Pennsylvania
July 27, 2023

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Statements of Net Assets Available for Benefits
October 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Investments, at fair value	\$ 47,989,353	\$ 57,710,796
Receivables		
Employer contributions	546,619	1,026,816
Employee contributions	226,535	247,281
Notes receivable from participants	<u>313,151</u>	<u>250,922</u>
Total Receivables	<u>1,086,305</u>	<u>1,525,019</u>
Net Assets Available for Benefits	<u>\$ 49,075,658</u>	<u>\$ 59,235,815</u>

See accompanying notes to the financial statements.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Statements of Changes in Net Assets Available for Benefits
Fiscal Years Ended October 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments	\$ (12,275,390)	\$ 11,923,155
Dividends	<u>2,697,986</u>	<u>1,770,799</u>
Total Investment Income (Loss)	(9,577,404)	13,693,954
Interest on notes receivable from participants	10,437	10,705
Contributions		
Employer	546,619	1,026,125
Employee	1,321,613	1,351,058
Rollovers	<u>22,957</u>	<u>186,900</u>
Total Contributions	<u>1,891,189</u>	<u>2,564,083</u>
Total Additions (Subtractions)	(7,675,778)	16,268,742
Deductions		
Benefits paid to participants	2,427,586	5,550,938
Administrative expenses	<u>56,793</u>	<u>63,407</u>
Total Deductions	<u>2,484,379</u>	<u>5,614,345</u>
Net Increase (Decrease)	(10,160,157)	10,654,397
Net Assets Available for Benefits - Beginning of Fiscal Year	<u>59,235,815</u>	<u>48,581,418</u>
Net Assets Available for Benefits - End of Fiscal Year	<u><u>\$ 49,075,658</u></u>	<u><u>\$ 59,235,815</u></u>

See accompanying notes to the financial statements.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 1 – PLAN DESCRIPTION

The following description of the Tucker Arensberg, P.C. Retirement Plan (the “Plan”) provides only general information. The Plan is sponsored by Tucker Arensberg, P.C. (the “Corporation”). The Plan was amended effective August 10, 2021 to include Tucker Arensberg, LLP as a co-sponsor of the Plan. Together Tucker Arensberg, P.C. and Tucker Arensberg, LLP will be referred to as the Employer. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Employer maintains a tax qualified defined contribution profit sharing plan which includes a qualified cash or deferred arrangement under Section 401(k) of the Internal Revenue Code (IRC); covering substantially all employees of the Employer who are age twenty-one or older, except for collective bargaining, non-resident alien and leased employees, as these are excluded classes of employees per the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan agreement utilized a nonstandardized prototype sponsored by T. Rowe Price Retirement Plan Services, Inc. Tucker Arensberg, P.C. is the Plan administrator.

Effective September 1, 2022 a new custodian and recordkeeper was appointed. The conversion initiated a blackout period beginning on September 1, 2022, and continuing through September 8, 2022. During this time period, funds could not be applied to the employees’ selected funds with the custodian or withdrawn from the Plan until the custodian could accurately complete the conversion. During this period, employee contributions continued to be made through payroll deductions, these contributions were deposited immediately upon closeout of the blackout period. The investment lineup did not change; therefore, funds were transferred into the same funds with the new custodian once the blackout period ended.

Contributions

Plan participants may contribute between 1 and 75% of their annual compensation on a pre-tax and or after-tax basis, as defined by the Plan, subject to certain limitations under the IRC. Participants combined pre-tax and after-tax deferrals may not exceed 75% of their annual compensation, as defined by the Plan. Participants who have attained age 50 before the end of their taxable year are eligible to make catch-up contributions, subject to limitations under the IRC. Elective contributions to the Section 401(k) portion of the Plan are funded by salary reduction agreements with Plan participants. Participants may also contribute rollover distributions from other qualified plans. Eligible employees will enter the Plan on the first of the pay period coincident with or next following their date of hire, provided they are age twenty-one or older.

The Plan provides for the following types of discretionary employer contributions: profit sharing and safe harbor. Employer contributions are funded out of the general assets of the Corporation in amounts determined annually by the Corporation’s Board of Directors.

At the discretion of the Employer, a safe harbor contribution may be made to the Plan each year. Safe harbor contributions may not be less than 3% of eligible employees compensation and the Plan must be amended to make such a contribution.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 1 – PLAN DESCRIPTION (continued)

Contributions (continued)

For the years ended October 31, 2022 and 2021, the Employer amended the Plan and made a safe harbor contribution equal to 3% of all eligible employee's annual eligible compensation. Employees are eligible to receive employer safe harbor contributions provided they are age twenty-one or older. Eligible employees will enter the Plan for safe harbor purposes immediately upon hire provided they are at least age twenty-one. Safe harbor contributions are included in "Receivables Employer Contributions" on the Statements of Net Assets Available for Benefits.

At the discretion of the Corporation's Board of Directors, a profit sharing contribution may be allocated to all eligible employees, provided the employee is part of the group that was awarded profit sharing. Employees shall become a Participant eligible to receive profit sharing on the first day of the first month (May 1st) and seventh month (November 1st) of the Plan Year coincident with or next following the date they attain age twenty-one and completes one (1) Year of Service, provided that they are an Eligible Employee on such date. Eligible employees are eligible for profit sharing contributions if they are employed on the last day of the Plan Year and have completed at least 1,000 Hours of Service during the Plan Year; in addition, employees will share in profit sharing for the year regardless of any last day requirement in the year of their death, disability or retirement. Profit sharing shall be allocated in the ratio that each Participant's compensation bears to the compensation of all members of the group who are eligible to receive allocations of profit sharing contributions. For the year ended October 31, 2021, the Corporation awarded the shareholder group a profit sharing contribution equal to 4.98% of their eligible compensation. No profit sharing was awarded for the year ended October 31, 2022. Profit sharing contributions are included in "Receivables Employer Contributions" on the Statements of Net Assets Available for Benefits.

Participant Accounts

Participants direct the investment of their contributions including Employer contributions into various investment options offered by the Plan. Participants may change their investment election for future contributions, or the percentage(s) invested in each of these options or transfer funds among these options on any business day. All investments are participant directed.

Individual accounts are maintained for each Plan participant to reflect the participant's contributions, the Employer's contributions and the net investment income (loss) attributable to the participant's account. Participant accounts are charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined by the Plan. The benefit to which a participant is entitled is the benefit which can be provided from the participant's vested account balance.

Investment Options

Upon enrollment in the Plan, a participant may direct their contributions, including Employer contributions, into any one or combination of twenty-seven investment funds. These mutual funds and the stable value collective trust fund may be categorized into the following investment styles: stable, income, growth, and aggressive. The Plan's Profit Sharing Committee determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 1 – PLAN DESCRIPTION (continued)

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms generally range from one to five years but may be up to fifteen years for the purchase of a primary residence. A participant may not have more than three outstanding loans at any time. Loans are secured by the balance in the participant's account and bear interest at fixed rates as determined by the Plan administrator. Principal and interest are paid ratably through monthly payroll deductions. If a loan is not repaid within a reasonable time following termination of employment, the loan will be recorded as a distribution against the participant's vested account balance.

Payment of Benefits

Benefits may be distributed to participants, spouses or designated beneficiaries, as appropriate, upon normal retirement (the later of (i) attainment of age 59 ½, or (ii) the third anniversary of Plan participation), death, disability or termination of employment. Prior to termination of service, participants who have attained the age of 59 ½ may make in-service withdrawals from all vested accounts. Participants who have not yet attained the age of 59 ½ may only withdrawal funds from their rollover account. The Plan provides for required minimum distributions commencing at age 72 for certain participants. The Plan provides participants may make emergency withdrawals from the Plan to meet certain hardships. The permitted hardships are defined by the Internal Revenue Service (IRS) and the requirements are strict.

Vesting

Participants are vested immediately in their elective contributions, including rollovers, catch-up contributions and the employer safe harbor contributions plus actual investment earnings thereon. Vesting in the Employer's discretionary profit sharing contributions, plus actual investment earnings thereon, is based on years of service. A participant is 100% vested after six years of credited service. Additionally, participants will become 100% vested regardless of years of completed service, in the year of their death, disability and or retirement. The vesting schedule is as follows:

Employer Profit Sharing Accounts	
<u>Years of Service</u>	<u>Percentage</u>
Less than Two Years	0%
Two Years but less than Three Years	20%
Three Years but less than Four Years	40%
Four Years but less than Five Years	60%
Five Years but less than Six Years	80%
Six or More Years	100%

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 1 – PLAN DESCRIPTION (continued)

Forfeitures

Participant account balances which are not 100% vested upon termination of service are forfeited. The Plan provides for the allocation of forfeited nonvested account balances first to restore prior forfeitures to the extent required by the Plan, thereafter, to reduce Employer contributions (or reallocate as Employer contributions) or to pay Plan administrative expenses. Total forfeited nonvested account balances as of October 31, 2022 and 2021 were \$563 and \$2,314, respectively. During the Plan years ended October 31, 2022 and 2021, \$563 and \$2,314, respectively were used to reduce the employer profit sharing and safe harbor contributions due.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting in conformity with United States of America generally accepted accounting principles (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and reported changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. As of October 31, 2022 and 2021, no allowance for credit losses has been recorded. Delinquent notes receivable from participants are recorded as distributions based upon terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid by the Plan.

Plan Administration Costs

Certain costs of administering the Plan are paid either by the Plan or the Employer, as defined by the Plan document. Expenses that are paid directly by the Employer are excluded from these financial statements. In addition, certain investment related expenses are included in the net appreciation (depreciation) in fair value of investments presented in the accompanying statements of changes in net assets available for benefits. Participant accounts are also charged with an allocation of administrative expenses. Certain administrative functions are performed by officers or employees of the Employer. No such officer or employee receives compensation from the Plan.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments in all funds, except for the T. Rowe Price Stable Value Common Collective Trust Fund, which is a stable value common collective trust fund, are presented at fair value, based on quoted market prices of the underlying securities within each fund at October 31, 2022 and 2021. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end. Participant loans are valued at amortized cost which represents 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. The T. Rowe Price Stable Value Collective Trust Fund is reported at fair value by calculating the net asset value (NAV) per share (or its equivalent) in a manner consistent with the measurement principles of Accounting Standards Codification (ASC) 946, *Financial Services Investment Companies*. As required by ASC 946, the NAV calculated by the fund is based on “net assets” which includes fully benefit-responsive investment contracts at contract value.

Purchase 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 (depreciation) includes the Plan’s gains and losses on investments bought and sold as well as held during the fiscal year.

GAAP establishes a framework for measuring fair value that requires or permits fair value measurements and enhances disclosures about fair value measurements. GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value. The required disclosures concerning inputs used to measure fair value are included in Note 6.

Subsequent Events

The Plan evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued. The Plan is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

NOTE 3 – INCOME TAX STATUS

The underlying nonstandardized prototype plan has received an opinion letter dated August 19, 2020 from the IRS that stated that the Plan and related Trust are designed in accordance with applicable sections of the IRC. Subsequent to the receipt of the determination letter from the IRS, the Plan has been amended. The Plan is required to operate in conformity with the IRC to maintain its qualification. In the opinion of the Plan administrator, the Plan and the related Trust are currently operated in accordance with the Plan agreement and in conformity with applicable provisions of the IRC and are exempt from federal taxes.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits of any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 4 – SUMMARY OF FINANCIAL DATA CERTIFIED BY THE TRUSTEE

The Plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, all investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at October 31, 2022 and 2021, net appreciation (depreciation) in fair value of investments, interest, dividends and notes receivable from participants for the fiscal years then ended, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the trustee.

The trustee has certified the following investments and investment income (loss) as of and for the fiscal years ended October 31:

	<u>2022</u>	<u>2021</u>
Certified Assets at End of Year		
Mutual funds	\$ 45,235,119	\$ 54,691,263
T. Rowe Price Stable Value Common Collective Trust Fund	2,754,234	3,019,533
Notes receivable from participants	<u>313,151</u>	<u>250,922</u>
Certified Assets at Fiscal Year End	48,302,504	57,961,718
Contributions receivable	<u>773,154</u>	<u>1,274,097</u>
Net Assets Available for Benefits	<u><u>\$ 49,075,658</u></u>	<u><u>\$ 59,235,815</u></u>
Certified Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments:		
Mutual funds	\$ (12,299,745)	\$ 11,908,794
T. Rowe Price Stable Value Collective Trust Fund	24,355	14,361
Dividends	<u>2,697,986</u>	<u>1,770,799</u>
Certified Investment Income (Loss)	<u><u>\$ (9,577,404)</u></u>	<u><u>\$ 13,693,954</u></u>
Certified loan interest	<u><u>\$ 10,437</u></u>	<u><u>\$ 10,705</u></u>

NOTE 5 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities that 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 benefits.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 6 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board Statement ASC 820, *Fair Value Measurements* (FASB ASC 820), establishes a framework for measuring fair value and requires certain disclosures about the fair value measurement (see Note 2). The 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 below:

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 assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- 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 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's 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 methodology used for the Plan's investments measured at fair value. There have been no changes in the methodologies used at October 31, 2022 and 2021.

- *Mutual funds* – Valued at the NAV of shares held by the Plan at fiscal year end. The NAV is based upon quoted market prices.
- *Stable value common collective trust fund* – a stable value fund that is composed primarily of fully benefit-responsive investment contracts that are valued at the NAV of units of the bank collective trust. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out within an orderly business manner.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 6 – FAIR VALUE MEASUREMENTS (continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 investments at fair value as of October 31, 2022 and 2021:

October 31, 2022				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 45,235,119	\$ -	\$ -	\$ 45,235,119
Total assets in the fair value hierarchy	<u>45,235,119</u>	<u>-</u>	<u>-</u>	<u>45,235,119</u>
Investments measured at NAV {a}	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,754,234</u>
Investments, at fair value	<u>\$ 45,235,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,989,353</u>
October 31, 2021				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 54,691,263	\$ -	\$ -	\$ 54,691,263
Total assets in the fair value hierarchy	<u>54,691,263</u>	<u>-</u>	<u>-</u>	<u>54,691,263</u>
Investments measured at NAV {a}	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,019,533</u>
Investments, at fair value	<u>\$ 54,691,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,710,796</u>

{a} In accordance with Subtopic 820-10, certain investments that were measured at NAV share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of assets available for benefits.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 6 – FAIR VALUE MEASUREMENTS (continued)

The following table summarized investments for which fair value is measured using the NAV per share practical expedient as of October 31, 2022 and 2021, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>T. Rowe Price Stable Value Common Collective Trust Fund</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If Currently Eligible)</u>	<u>Redemption Notice Period</u>
October 31, 2022	\$ 2,754,234	N/A	Daily	12 months
October 31, 2021	\$ 3,019,533	N/A	Daily	12 months

NOTE 7 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their investments, including profit sharing accounts.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Fees paid during 2022 and 2021 for professional, administrative and custodial services were paid by the Plan based on customary and reasonable rates for services. While these transactions qualify as party-in-interest activity, they are expressly exempt from the prohibited transaction rules.

NOTE 9 – PLAN AMENDMENTS

The Plan has implemented certain provisions of the Coronavirus Aid, Relief and Economic Security (CARES) Act and the Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2019, which allows certain eligible individuals to receive coronavirus-related relief for loan repayment and delayed the commencement date for required minimum distributions.

Effective March 27, 2020, the Plan adopted the distribution provision of the CARES Act that was signed into law on March 27, 2020. A CARES Act distribution allows the Plan's participants to take a COVID-19 related distribution up to \$100,000 from the Plan beginning on or after January 1, 2020 and before December 31, 2020 without being subject to the section 72(t) 10% additional tax for early distributions. The act also permits the distributions to be repaid at any time over a three-year period to an eligible retirement plan. The legislation also allows loans of up to \$100,000 or 100% of the participant's vested account balance for loans made between March 27, 2020 through September 22, 2020. In addition, the Plan adopted the temporary loan repayment deferral provision of the CARES Act. The deferral provision adopted by the Plan allows qualified Plan participants who have Plan loan repayments to defer such repayments until December 31, 2020.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Notes to the Financial Statements
October 31, 2022 and 2021

NOTE 9 – PLAN AMENDMENTS (continued)

Written amendments to the Plan to reflect these operational changes will be adopted at a later date in accordance with applicable law and IRS guidance.

The Plan was amended effective August 10, 2021 to include Tucker Arensberg, LLP as a co-sponsor of the Plan.

The Plan was amended and restated on July 31, 2022 to comply with IRS regulations. The Plan name was also changed at that time from Tucker Arensberg, P.C. Profit Sharing Plan to Tucker Arensberg, P.C. Retirement Plan.

Supplemental Schedule

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
Employer Identification Number 25-1425735
Plan Number 001
October 31, 2022

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
Stable Value Common Collective Trust Fund				
T. Rowe Price	Stable Value Fund - N	**	\$	2,754,234
Mutual Funds				
Allspring	Small Company Growth	**		1,512,520
Allspring	Special Mid-Cap Value	**		1,414,337
American Funds	American Balanced Fund R6	**		9,026,771
American Funds	American EuroPacific Growth R6	**		1,953,129
American Century Funds	American Century Small Cap Value R6	**		1,335,084
BlackRock Funds	Inflation Protected Bond	**		619,897
Federated Hermes	Total Return Bond R6	**		1,461,299
Federated Hermes	Treasury Obligations	**		543,889
Fidelity Advisor Funds	500 Index Institution	**		6,583,508
Principal Funds	Real Estate Securities Inst R6	**		657,775
JP Morgan	Mid-Cap Growth	**		1,138,677
MFS Funds	Value R6	**		2,422,534
T. Rowe Price	Retirement 2015	**		697,479
T. Rowe Price	Retirement 2020	**		212,389
T. Rowe Price	Retirement 2025	**		2,757,932
T. Rowe Price	Retirement 2030	**		1,648,803
T. Rowe Price	Retirement 2035	**		1,562,825
T. Rowe Price	Retirement 2040	**		1,265,757
T. Rowe Price	Retirement 2045	**		1,010,324
T. Rowe Price	Retirement 2050	**		312,373
T. Rowe Price	Retirement 2055	**		170,668
T. Rowe Price	Retirement 2060	**		30,538
Vanguard Funds	Small Cap Adm	**		1,764,897
Vanguard Funds	Mid-Cap Index Adm	**		1,613,883
MFS Funds	Growth Fund R6	**		3,517,254
T. Rowe Price	Government Money Market	**		577
Total Mutual Funds				45,235,119
* Participant Notes Receivable	Notes receivable with interest rates of 3.25% to 5.50%; maturity dates range from 12/15/2022 - 11/21/2030.	\$ -		313,151
				\$ 48,302,504

(*) Asterisk denotes a party-in-interest.

(**) Cost omitted for participant-directed investments.

See independent auditor's report.

TUCKER ARENSBERG, P.C. RETIREMENT PLAN
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
Employer Identification Number 25-1425735
Plan Number 001
October 31, 2022

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
Stable Value Common Collective Trust Fund				
T. Rowe Price	Stable Value Fund - N	**	\$	2,754,234
Mutual Funds				
Allspring	Small Company Growth	**		1,512,520
Allspring	Special Mid-Cap Value	**		1,414,337
American Funds	American Balanced Fund R6	**		9,026,771
American Funds	American EuroPacific Growth R6	**		1,953,129
American Century Funds	American Century Small Cap Value R6	**		1,335,084
BlackRock Funds	Inflation Protected Bond	**		619,897
Federated Hermes	Total Return Bond R6	**		1,461,299
Federated Hermes	Treasury Obligations	**		543,889
Fidelity Advisor Funds	500 Index Institution	**		6,583,508
Principal Funds	Real Estate Securities Inst R6	**		657,775
JP Morgan	Mid-Cap Growth	**		1,138,677
MFS Funds	Value R6	**		2,422,534
T. Rowe Price	Retirement 2015	**		697,479
T. Rowe Price	Retirement 2020	**		212,389
T. Rowe Price	Retirement 2025	**		2,757,932
T. Rowe Price	Retirement 2030	**		1,648,803
T. Rowe Price	Retirement 2035	**		1,562,825
T. Rowe Price	Retirement 2040	**		1,265,757
T. Rowe Price	Retirement 2045	**		1,010,324
T. Rowe Price	Retirement 2050	**		312,373
T. Rowe Price	Retirement 2055	**		170,668
T. Rowe Price	Retirement 2060	**		30,538
Vanguard Funds	Small Cap Adm	**		1,764,897
Vanguard Funds	Mid-Cap Index Adm	**		1,613,883
MFS Funds	Growth Fund R6	**		3,517,254
T. Rowe Price	Government Money Market	**		577
Total Mutual Funds				45,235,119
* Participant Notes Receivable	Notes receivable with interest rates of 3.25% to 5.50%; maturity dates range from 12/15/2022 - 11/21/2030.	\$ -		313,151
				\$ 48,302,504

(*) Asterisk denotes a party-in-interest.

(**) Cost omitted for participant-directed investments.

See independent auditor's report.