

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 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ 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 ALL ACCESS STAGING & PRODUCTIO 401(K) PROFIT SHARING PLAN & TRUST	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/1998
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) ALL ACCESS STAGING & PRODUCTIO 1320 STORM PARKWAY TORRANCE, CA 90501	2b Employer Identification Number (EIN) 33-0757235 2c Plan Sponsor's telephone number 310-784-2464 2d Business code (see instructions) 711100

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.	09/12/2023	MISHELE BAY
	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

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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 ALL ACCESS STAGING & PRODUC c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 198
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) 169
a(2) Total number of active participants at the end of the plan year		6a(2) 171
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 39
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 210
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 210
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 165
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 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 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 H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>ALL ACCESS STAGING & PRODUCTIO 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ALL ACCESS STAGING & PRODUCTIO</u>	D Employer Identification Number (EIN) <u>33-0757235</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	991566	1501036
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common.....	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants).....	1c(7)	0	
(8) Participant loans.....	1c(8)	142344	172701
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	12102614	10470559
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	13236524	12144296

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	13236524	12144296
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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)	359827	
(B) Participants	2a(1)(B)	741797	
(C) Others (including rollovers)	2a(1)(C)	27373	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1128997
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	21355	
(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)	6535	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		27890
(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)	402704	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		402704
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-2345715
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-786124
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	303105	
(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)		303105
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	2950	
(3) Investment advisory and management fees	2i(3)	49	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2999
j Total expenses. Add all expense amounts in column (b) and enter total	2j		306104
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1092228
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: **FARBER HASS HURLEY LLP**

(2) EIN: **20-4207759**

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 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan ALL ACCESS STAGING & PRODUCTIO 401(K) PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ALL ACCESS STAGING & PRODUCTIO		D Employer Identification Number (EIN) 33-0757235
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
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): 16-1470238		
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) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ 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
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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 _____

FINANCIAL STATEMENTS

**ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST**

DECEMBER 31, 2022 AND 2021

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust

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

We have performed audits of the financial statements of All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

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

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditors' 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.
- 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and 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.

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 All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental Schedule H, line 4i-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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 its 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).

A handwritten signature in dark ink, appearing to read "Franklin D. Murphy". The signature is written in a cursive, flowing style with some capitalization.

Chatsworth, California
September 8, 2023

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS:		
Investments at fair value	\$ 11,971,595	\$ 13,094,180
Receivables:		
Notes receivable from participants	172,701	142,344
Participant contributions	16,637	14,122
Employer matching contributions	<u>9,538</u>	<u>8,442</u>
Total receivables	<u>198,876</u>	<u>164,908</u>
Net assets available for benefits	\$ <u><u>12,170,471</u></u>	\$ <u><u>13,259,088</u></u>

The accompanying notes are an integral part of these financial statements.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2022

Additions (reductions) to net assets attributed to:

Investment income (loss):	
Net depreciation in fair value of investments	\$ (2,345,715)
Interest and dividend income	424,059
	<u>(1,921,656)</u>
 Interest income on notes receivable from participants	 6,535
 Contributions:	
Participant	744,312
Employer matching	360,923
Rollovers	27,373
	<u>1,132,608</u>
 Total net additions (reductions)	 (782,513)

Deductions from net assets attributed to:

Benefits paid to participants	303,430
Administrative expenses	2,674
	<u>306,104</u>
 Total deductions	 <u>306,104</u>
 Net decrease	 (1,088,617)

Net assets available for benefits:

Beginning of year	<u>13,259,088</u>
 End of year	 \$ <u><u>12,170,471</u></u>

The accompanying notes are an integral part of this financial statement.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE A - DESCRIPTION OF THE PLAN

The following description of the All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan’s provisions.

1. General

Effective January 1, 1998, the Plan was established for certain employees of All Access Staging & Productions Inc. and Eastland Forrester Corporation (collectively the “Employer”). The Plan is a contributory 401(k) and profit sharing plan under Sections 401(a) and 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended and restated effective May 20, 2022 for various changes in laws and plan design.

2. Eligibility

An employee is eligible to make salary deferrals upon completion of six months of service prior to or on monthly entry dates. Employees covered under a collective bargaining agreement and non-resident aliens are excluded from participation in the Plan.

3. Contributions

Participants may elect to contribute on a tax-deferred basis and/or make Roth contributions, up to 91% of compensation, as defined, up to the maximum deferral limit per Section 402(g)(1) of the IRC. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined contribution plans.

For the year ended December 31, 2022, the Employer made safe harbor matching contributions equal to 100% of the first 3% of the participants’ deferred compensation plus 50% of the next 2% of the participants’ deferred compensation.

The Employer may also make additional discretionary matching contributions and a discretionary profit sharing contribution in amounts determined by the Employer. Participants must earn at least 500 hours of service and be employed on the last day of the plan year to be entitled to receive an allocation of the discretionary profit sharing contribution. No additional discretionary matching or profit sharing contributions were made for the year ended December 31, 2022.

4. Participant Accounts

Each participant’s account is credited with the participant’s contributions, Employer matching contributions and allocations of Employer profit sharing contributions and plan earnings. Participant accounts are also charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE A - DESCRIPTION OF THE PLAN (Continued)

5. Investment Options

Participants may direct employee and Employer contributions, as desired, in any of a variety of investment options held by Mid Atlantic Trust Company. Participants may change their investment options daily.

6. Vesting

Participants are immediately vested with respect to their individual contributions and Employer matching contributions plus earnings thereon. Vesting of Employer profit sharing contributions is based upon the participant's years of service with the Employer as follows:

<u>Years of Service</u>	<u>Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

7. Forfeitures

Forfeitures of terminated participants' nonvested accounts are used to pay administrative expenses of the Plan. Any remaining forfeitures are applied against future Employer contributions or, if no Employer contributions, forfeitures will be allocated to participants on a pro rata basis. The unallocated forfeiture balances at December 31, 2022 and 2021 were not material.

8. Benefit Payments

Upon termination of service, a participant is entitled to receive their vested account balance. Upon reaching normal retirement age, permanent disability or upon death while employed by the employer, a participant or participant's beneficiary is entitled to the total value of the participant's account balance. In-service and hardship withdrawals are permitted if certain criteria are met.

9. Notes Receivable from Participants

The Plan permits participants to borrow from their account a minimum of \$1,000 up to 50% of their vested account balance not to exceed \$50,000 reduced by the highest outstanding loan balance during the one-year period ending on the day before the date the loan is made. Participants may have only two loans outstanding at any time. Loans must be repaid within 4.5 years and within 10 years if the loan is for the purchase of a principal residence, and bear interest at the prime rate plus 1%.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE A - DESCRIPTION OF THE PLAN (Continued)

10. Plan Termination

Although it has not expressed such intent, the Employer has the right to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, participants would become 100% vested in their Employer contributions and the assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

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

2. Plan Administration

All Access Staging & Productions, Inc. is the plan sponsor and the plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA.

3. Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers and custodian. See Note D for discussions of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividend income is 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 year.

4. Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Employer. Expenses that are paid by the Employer are excluded from these financial statements. Investment related expenses are included in the net appreciation/depreciation in fair value of investments.

5. Payment of Benefits

Benefits are recorded when paid.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Use of Estimates

The preparation of financial statements in accordance 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. Actual results could differ from those estimates.

7. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

NOTE C - INFORMATION CERTIFIED BY THE CUSTODIAN

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Mid Atlantic Trust Company, the custodian, as complete and accurate, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule:

- Investments reflected in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021
- Net investment income (loss) reflected in the accompanying Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022
- Investments reflected in the Schedule of Assets (Held at End of Year)

NOTE D - FAIR VALUE MEASUREMENTS

FASB 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.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

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 asset 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.

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

Money market fund: Valued at cost plus interest.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets in the fair value hierarchy:				
Mutual funds	\$ 10,470,559	\$ -	\$ -	\$ 10,470,559
Money market fund	1,501,036	-	-	1,501,036
Total assets in the fair value hierarchy	<u>\$ 11,971,595</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,971,595</u>

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Assets at Fair Value as of December 31, 2021

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets in the fair value hierarchy:				
Mutual funds	\$ 12,102,614	\$ -	\$ -	\$ 12,102,614
Money market fund	991,566	-	-	991,566
Total assets in the fair value hierarchy	<u>\$ 13,094,180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,094,180</u>

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

Plan investments are managed by Mid Atlantic Trust Company (MATC). MATC is the custodian and Paychex Retirement Services is the recordkeeper for the Plan and, therefore transactions with these entities qualify as party-in-interest transactions. Notes receivable from participants and the related interest income are also considered party-in-interest transactions.

NOTE F - TAX STATUS

Effective May 20, 2022, the Employer adopted a non-standardized pre-approved profit sharing plan with a cash or deferred arrangement (non-standardized plan). Prior to May 20, 2022, the Employer adopted a non-standardized profit sharing plan (prototype plan). The non-standardized plan received a favorable opinion letter from the Internal Revenue Service (IRS) dated August 31, 2020 and the prototype plan received a favorable opinion letter dated April 10, 2014. Each letter stated that the related plan is designed in accordance with applicable sections of the IRC. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 if the Plan has taken an uncertain 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 for any tax periods in progress.

NOTE G - RISKS AND UNCERTAINTIES

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

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of the Form 5500 at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 12,170,471	\$ 13,259,088
Less: Participant contributions receivable	(16,637)	(14,122)
Employer matching contributions receivable	<u>(9,538)</u>	<u>(8,442)</u>
Net assets available for benefits per Form 5500	<u>\$ 12,144,296</u>	<u>\$ 13,236,524</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to Schedule H of the Form 5500 for the year ended December 31, 2022:

Net decrease in net assets available for benefits per the financial statements	\$ (1,088,617)
Less: Net change in participant contributions receivable	(2,515)
Net change in Employer matching contributions receivable	<u>(1,096)</u>
Net decrease in net assets available for benefits per the Form 5500	<u>\$ (1,092,228)</u>

NOTE I - SUBSEQUENT EVENTS

Plan management has evaluated subsequent events through September 8, 2023, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE FURNISHED
PURSUANT TO DOL REGULATIONS UNDER ERISA
DECEMBER 31, 2022

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST

PLAN NUMBER: 001 EIN: 33-0757235

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 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
Investments -				
*	Mid Atlantic Trust Co.	AB Government Money Market Portfolio Class K	**	\$ 1,501,036
*	Mid Atlantic Trust Co.	AB Large Cap Growth Fund Class I	**	354,939
*	Mid Atlantic Trust Co.	American Funds American Mutual Fund Class R-4	**	130,843
*	Mid Atlantic Trust Co.	iShares S&P 500 Index Fund Investor A Shares	**	969,778
*	Mid Atlantic Trust Co.	BlackRock Health Sciences Opportunities Portfolio Inst Shares	**	68,169
*	Mid Atlantic Trust Co.	DWS RREEF Real Estate Securities Fund Class A	**	27,483
*	Mid Atlantic Trust Co.	Federated Hermes MDT Small Cap Growth Fund Class R6	**	315
*	Mid Atlantic Trust Co.	Fidelity Mid Cap Index	**	79,339
*	Mid Atlantic Trust Co.	JP Morgan Small Cap Sustainable Leaders Fund Class R5	**	285,254
*	Mid Atlantic Trust Co.	MFS Mid Cap Growth Fund Class R6	**	49,818
*	Mid Atlantic Trust Co.	American Funds New Perspective Fund Class R-4	**	38,154
*	Mid Atlantic Trust Co.	Nuveen Small Cap Value Fund Class R6	**	315
*	Mid Atlantic Trust Co.	Vanguard Utilities Index Fund Admiral Shares	**	15,383
*	Mid Atlantic Trust Co.	Allspring Special Mid Cap Value Fund Class R6	**	7,314
*	Mid Atlantic Trust Co.	iShares MSCI EAFE Intl Index Fund Investor A Shares	**	115,943
*	Mid Atlantic Trust Co.	American Funds New World Fund Class R-4	**	33,014
*	Mid Atlantic Trust Co.	JP Morgan Total Return Fund Class A Shares	**	699,175
*	Mid Atlantic Trust Co.	MFS Corporate Bond Fund Class R3	**	78,198
*	Mid Atlantic Trust Co.	American Funds American Balanced Fund Class R4	**	410,821
*	Mid Atlantic Trust Co.	American Funds Growth and Income Portfolio Class R6	**	342,448
*	Mid Atlantic Trust Co.	American Funds 2055 Target Date Retirement Fund Class R4	**	367,317
*	Mid Atlantic Trust Co.	American Funds 2010 Target Date Retirement Fund Class R4	**	8,802
*	Mid Atlantic Trust Co.	American Funds 2020 Target Date Retirement Fund Class R4	**	283,604
*	Mid Atlantic Trust Co.	American Funds 2025 Target Date Retirement Fund Class R4	**	2,674,584
*	Mid Atlantic Trust Co.	American Funds 2030 Target Date Retirement Fund Class R4	**	1,313,838
*	Mid Atlantic Trust Co.	American Funds 2035 Target Date Retirement Fund Class R4	**	437,720
*	Mid Atlantic Trust Co.	American Funds 2040 Target Date Retirement Fund Class R4	**	463,582
*	Mid Atlantic Trust Co.	American Funds 2045 Target Date Retirement Fund Class R4	**	761,837
*	Mid Atlantic Trust Co.	American Funds 2050 Target Date Retirement Fund Class R4	**	380,193
*	Mid Atlantic Trust Co.	American Funds 2060 Target Date Retirement Fund Class R4	**	72,379
Total Investments				11,971,595
*	Participant Loans	3.25% - 8.50%	-0-	172,701
Total				\$ 12,144,296

* A party-in-interest as defined by ERISA.

** Cost omitted for participant directed investments.

FINANCIAL STATEMENTS

**ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST**

DECEMBER 31, 2022 AND 2021

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust

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

We have performed audits of the financial statements of All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

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

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditors' 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.
- 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and 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.

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 All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental Schedule H, line 4i-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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 its 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).

A handwritten signature in dark ink, appearing to read "Franklin D. Murphy". The signature is written in a cursive, flowing style with some capitalization.

Chatsworth, California
September 8, 2023

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS:		
Investments at fair value	\$ 11,971,595	\$ 13,094,180
Receivables:		
Notes receivable from participants	172,701	142,344
Participant contributions	16,637	14,122
Employer matching contributions	<u>9,538</u>	<u>8,442</u>
Total receivables	<u>198,876</u>	<u>164,908</u>
Net assets available for benefits	\$ <u><u>12,170,471</u></u>	\$ <u><u>13,259,088</u></u>

The accompanying notes are an integral part of these financial statements.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2022

Additions (reductions) to net assets attributed to:

Investment income (loss):

Net depreciation in fair value of investments	\$ (2,345,715)
Interest and dividend income	424,059
	<u>(1,921,656)</u>

Interest income on notes receivable from participants	6,535
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Contributions:

Participant	744,312
Employer matching	360,923
Rollovers	27,373
	<u>1,132,608</u>

Total net additions (reductions)	(782,513)
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Deductions from net assets attributed to:

Benefits paid to participants	303,430
Administrative expenses	<u>2,674</u>

Total deductions	<u>306,104</u>
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Net decrease	(1,088,617)
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Net assets available for benefits:

Beginning of year	<u>13,259,088</u>
End of year	<u><u>\$ 12,170,471</u></u>

The accompanying notes are an integral part of this financial statement.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE A - DESCRIPTION OF THE PLAN

The following description of the All Access Staging & Productions Inc. 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan’s provisions.

1. General

Effective January 1, 1998, the Plan was established for certain employees of All Access Staging & Productions Inc. and Eastland Forrester Corporation (collectively the “Employer”). The Plan is a contributory 401(k) and profit sharing plan under Sections 401(a) and 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended and restated effective May 20, 2022 for various changes in laws and plan design.

2. Eligibility

An employee is eligible to make salary deferrals upon completion of six months of service prior to or on monthly entry dates. Employees covered under a collective bargaining agreement and non-resident aliens are excluded from participation in the Plan.

3. Contributions

Participants may elect to contribute on a tax-deferred basis and/or make Roth contributions, up to 91% of compensation, as defined, up to the maximum deferral limit per Section 402(g)(1) of the IRC. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined contribution plans.

For the year ended December 31, 2022, the Employer made safe harbor matching contributions equal to 100% of the first 3% of the participants’ deferred compensation plus 50% of the next 2% of the participants’ deferred compensation.

The Employer may also make additional discretionary matching contributions and a discretionary profit sharing contribution in amounts determined by the Employer. Participants must earn at least 500 hours of service and be employed on the last day of the plan year to be entitled to receive an allocation of the discretionary profit sharing contribution. No additional discretionary matching or profit sharing contributions were made for the year ended December 31, 2022.

4. Participant Accounts

Each participant’s account is credited with the participant’s contributions, Employer matching contributions and allocations of Employer profit sharing contributions and plan earnings. Participant accounts are also charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE A - DESCRIPTION OF THE PLAN (Continued)

5. Investment Options

Participants may direct employee and Employer contributions, as desired, in any of a variety of investment options held by Mid Atlantic Trust Company. Participants may change their investment options daily.

6. Vesting

Participants are immediately vested with respect to their individual contributions and Employer matching contributions plus earnings thereon. Vesting of Employer profit sharing contributions is based upon the participant's years of service with the Employer as follows:

<u>Years of Service</u>	<u>Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

7. Forfeitures

Forfeitures of terminated participants' nonvested accounts are used to pay administrative expenses of the Plan. Any remaining forfeitures are applied against future Employer contributions or, if no Employer contributions, forfeitures will be allocated to participants on a pro rata basis. The unallocated forfeiture balances at December 31, 2022 and 2021 were not material.

8. Benefit Payments

Upon termination of service, a participant is entitled to receive their vested account balance. Upon reaching normal retirement age, permanent disability or upon death while employed by the employer, a participant or participant's beneficiary is entitled to the total value of the participant's account balance. In-service and hardship withdrawals are permitted if certain criteria are met.

9. Notes Receivable from Participants

The Plan permits participants to borrow from their account a minimum of \$1,000 up to 50% of their vested account balance not to exceed \$50,000 reduced by the highest outstanding loan balance during the one-year period ending on the day before the date the loan is made. Participants may have only two loans outstanding at any time. Loans must be repaid within 4.5 years and within 10 years if the loan is for the purchase of a principal residence, and bear interest at the prime rate plus 1%.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE A - DESCRIPTION OF THE PLAN (Continued)

10. Plan Termination

Although it has not expressed such intent, the Employer has the right to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, participants would become 100% vested in their Employer contributions and the assets of the Plan would be distributed to the participants based on each individual participant's interest in the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

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

2. Plan Administration

All Access Staging & Productions, Inc. is the plan sponsor and the plan administrator. The plan administrator is responsible for carrying out the duties imposed under ERISA.

3. Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisers and custodian. See Note D for discussions of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividend income is 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 year.

4. Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Employer. Expenses that are paid by the Employer are excluded from these financial statements. Investment related expenses are included in the net appreciation/depreciation in fair value of investments.

5. Payment of Benefits

Benefits are recorded when paid.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Use of Estimates

The preparation of financial statements in accordance 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. Actual results could differ from those estimates.

7. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

NOTE C - INFORMATION CERTIFIED BY THE CUSTODIAN

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Mid Atlantic Trust Company, the custodian, as complete and accurate, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule:

- Investments reflected in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021
- Net investment income (loss) reflected in the accompanying Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022
- Investments reflected in the Schedule of Assets (Held at End of Year)

NOTE D - FAIR VALUE MEASUREMENTS

FASB 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.

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

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 asset 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.

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

Money market fund: Valued at cost plus interest.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets in the fair value hierarchy:				
Mutual funds	\$ 10,470,559	\$ -	\$ -	\$ 10,470,559
Money market fund	1,501,036	-	-	1,501,036
Total assets in the fair value hierarchy	<u>\$ 11,971,595</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,971,595</u>

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

Assets at Fair Value as of December 31, 2021

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets in the fair value hierarchy:				
Mutual funds	\$ 12,102,614	\$ -	\$ -	\$ 12,102,614
Money market fund	991,566	-	-	991,566
Total assets in the fair value hierarchy	<u>\$ 13,094,180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,094,180</u>

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

Plan investments are managed by Mid Atlantic Trust Company (MATC). MATC is the custodian and Paychex Retirement Services is the recordkeeper for the Plan and, therefore transactions with these entities qualify as party-in-interest transactions. Notes receivable from participants and the related interest income are also considered party-in-interest transactions.

NOTE F - TAX STATUS

Effective May 20, 2022, the Employer adopted a non-standardized pre-approved profit sharing plan with a cash or deferred arrangement (non-standardized plan). Prior to May 20, 2022, the Employer adopted a non-standardized profit sharing plan (prototype plan). The non-standardized plan received a favorable opinion letter from the Internal Revenue Service (IRS) dated August 31, 2020 and the prototype plan received a favorable opinion letter dated April 10, 2014. Each letter stated that the related plan is designed in accordance with applicable sections of the IRC. Administration errors, if any, which are insignificant or operational in nature, are handled by the plan administrator in accordance with applicable IRS correction policies. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 if the Plan has taken an uncertain 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 for any tax periods in progress.

NOTE G - RISKS AND UNCERTAINTIES

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

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of the Form 5500 at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 12,170,471	\$ 13,259,088
Less: Participant contributions receivable	(16,637)	(14,122)
Employer matching contributions receivable	<u>(9,538)</u>	<u>(8,442)</u>
Net assets available for benefits per Form 5500	<u>\$ 12,144,296</u>	<u>\$ 13,236,524</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to Schedule H of the Form 5500 for the year ended December 31, 2022:

Net decrease in net assets available for benefits per the financial statements	\$ (1,088,617)
Less: Net change in participant contributions receivable	(2,515)
Net change in Employer matching contributions receivable	<u>(1,096)</u>
Net decrease in net assets available for benefits per the Form 5500	<u>\$ (1,092,228)</u>

NOTE I - SUBSEQUENT EVENTS

Plan management has evaluated subsequent events through September 8, 2023, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE FURNISHED
PURSUANT TO DOL REGULATIONS UNDER ERISA
DECEMBER 31, 2022

ALL ACCESS STAGING & PRODUCTIONS INC.
401(k) PROFIT SHARING PLAN AND TRUST

PLAN NUMBER: 001 EIN: 33-0757235

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 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
Investments -				
*	Mid Atlantic Trust Co.	AB Government Money Market Portfolio Class K	**	\$ 1,501,036
*	Mid Atlantic Trust Co.	AB Large Cap Growth Fund Class I	**	354,939
*	Mid Atlantic Trust Co.	American Funds American Mutual Fund Class R-4	**	130,843
*	Mid Atlantic Trust Co.	iShares S&P 500 Index Fund Investor A Shares	**	969,778
*	Mid Atlantic Trust Co.	BlackRock Health Sciences Opportunities Portfolio Inst Shares	**	68,169
*	Mid Atlantic Trust Co.	DWS RREEF Real Estate Securities Fund Class A	**	27,483
*	Mid Atlantic Trust Co.	Federated Hermes MDT Small Cap Growth Fund Class R6	**	315
*	Mid Atlantic Trust Co.	Fidelity Mid Cap Index	**	79,339
*	Mid Atlantic Trust Co.	JP Morgan Small Cap Sustainable Leaders Fund Class R5	**	285,254
*	Mid Atlantic Trust Co.	MFS Mid Cap Growth Fund Class R6	**	49,818
*	Mid Atlantic Trust Co.	American Funds New Perspective Fund Class R-4	**	38,154
*	Mid Atlantic Trust Co.	Nuveen Small Cap Value Fund Class R6	**	315
*	Mid Atlantic Trust Co.	Vanguard Utilities Index Fund Admiral Shares	**	15,383
*	Mid Atlantic Trust Co.	Allspring Special Mid Cap Value Fund Class R6	**	7,314
*	Mid Atlantic Trust Co.	iShares MSCI EAFE Intl Index Fund Investor A Shares	**	115,943
*	Mid Atlantic Trust Co.	American Funds New World Fund Class R-4	**	33,014
*	Mid Atlantic Trust Co.	JP Morgan Total Return Fund Class A Shares	**	699,175
*	Mid Atlantic Trust Co.	MFS Corporate Bond Fund Class R3	**	78,198
*	Mid Atlantic Trust Co.	American Funds American Balanced Fund Class R4	**	410,821
*	Mid Atlantic Trust Co.	American Funds Growth and Income Portfolio Class R6	**	342,448
*	Mid Atlantic Trust Co.	American Funds 2055 Target Date Retirement Fund Class R4	**	367,317
*	Mid Atlantic Trust Co.	American Funds 2010 Target Date Retirement Fund Class R4	**	8,802
*	Mid Atlantic Trust Co.	American Funds 2020 Target Date Retirement Fund Class R4	**	283,604
*	Mid Atlantic Trust Co.	American Funds 2025 Target Date Retirement Fund Class R4	**	2,674,584
*	Mid Atlantic Trust Co.	American Funds 2030 Target Date Retirement Fund Class R4	**	1,313,838
*	Mid Atlantic Trust Co.	American Funds 2035 Target Date Retirement Fund Class R4	**	437,720
*	Mid Atlantic Trust Co.	American Funds 2040 Target Date Retirement Fund Class R4	**	463,582
*	Mid Atlantic Trust Co.	American Funds 2045 Target Date Retirement Fund Class R4	**	761,837
*	Mid Atlantic Trust Co.	American Funds 2050 Target Date Retirement Fund Class R4	**	380,193
*	Mid Atlantic Trust Co.	American Funds 2060 Target Date Retirement Fund Class R4	**	72,379
Total Investments				11,971,595
*	Participant Loans	3.25% - 8.50%	-0-	172,701
Total				\$ 12,144,296

* A party-in-interest as defined by ERISA.

** Cost omitted for participant directed investments.