

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>MANAGEMENT SUPPORT 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>FRANKEL FAMILY TRUST D/B/A MANAGEMENT SUPPORT</u> <u>1800 E DEERE AVE.</u> <u>SANTA ANA, CA 92705</u>	1c Effective date of plan <u>01/01/1999</u>	2b Employer Identification Number (EIN) <u>95-6757355</u>
	2c Plan Sponsor's telephone number <u>949-251-9411</u>	2d Business code (see instructions) <u>531110</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/15/2023	ANA LEIGH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 511
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	 6a(1) 379 6a(2) 378 6b 0 6c 143 6d 521 6e 1 6f 522 6g 353 6h 4
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: 2J 2K 2T 3B 2E 2F 2G 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANAGEMENT SUPPORT 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FRANKEL FAMILY TRUST D/B/A MANAGEMENT SUPPORT	D Employer Identification Number (EIN) 95-6757355	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	26671	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

PFS INVESTMENTS

58-1436188

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
55	ADVISOR	0	Yes ☒ No ☐	Yes ☐ No ☒	41022	Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AF NEW WORLD R3 - AMERICAN FUNDS S 95-2566717	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMCENT INFL-ADJ BD R - AMERICAN CE 44-0619208	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
C&S REAL ESTATE R - DST ASSET MANA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL DIVIDEND INC R - COLUMBIA MGT PO BOX 219104 KANSAS CITY, MO 64121-9104	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL DSCPL CORE R - COLUMBIA MGT IN 14785 PRESTON ROAD SUITE 1000 DALLAS, TX 75254	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DE IVY MID CP GR R - DELAWARE INVE P.O BOX 29217 SHAWNEE MISSION, KS 66201	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FH MAX-CAP INDEX R - DST ASSET MAN 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM LG CAP GRTH R2 - DST ASSET MAN 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM SM CAP GROWTH R2 - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM US EQUITY R2 - DST ASSET MANAG	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.25%
(a) Enter service provider name as it appears on line 2		(b) Service Codes (see instructions)
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS AGGR GR ALLOC R2 - MFS SERVICE	04-2865649	0.15%
(a) Enter service provider name as it appears on line 2		(b) Service Codes (see instructions)
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS CONSERV ALLOC R2 - MFS SERVICE	04-2865649	0.15%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS GROWTH ALLOC R2 - MFS SERVICE 04-2865649	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS INTL GROWTH R2 - MFS SERVICE C 04-2865649	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS MID CAP GRTH R2 - MFS SERVICE 04-2865649	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS MOD ALLOC R2 - MFS SERVICE CEN 04-2865649	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PUTN LG CAP VAL R - PUTNAM INVESTO 04-2539562	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
UM BEHAVIORAL VAL R2 - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VICTORY S ESTB VAL R - FIS INVESTO FAITH INVESTOR SERVICES, LLC 14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WA CORE BOND R - FRANKLIN TEMPLETO 94-3167260	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PFS INVESTMENTS	55	41022
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NATIONAL FINANCIAL SERVICES LLC 04-3523567		

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANAGEMENT SUPPORT 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 FRANKEL FAMILY TRUST D/B/A MANAGEMENT SUPPORT	D Employer Identification Number (EIN) 95-6757355	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FA STABLE VALUE II		
b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY		
c EIN-PN 04-3022712-026	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 137153
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

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>MANAGEMENT SUPPORT 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FRANKEL FAMILY TRUST D/B/A MANAGEMENT SUPPORT</u>	D Employer Identification Number (EIN) <u>95-6757355</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	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)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	169733	194122
(9) Value of interest in common/collective trusts.....	1c(9)	126979	137153
(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)	8850248	7400022
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	9146960	7731297

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	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	9146960	7731297
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	372065	
(B) Participants	2a(1)(B)	660943	
(C) Others (including rollovers)	2a(1)(C)	16250	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1049258

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	9136	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9136

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	531718	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		531718

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		-10049
(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)		-2157878
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-577815
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	811177	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		811177
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	26671	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		26671
j Total expenses. Add all expense amounts in column (b) and enter total	2j		837848
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1415663
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: **HASKELL & WHITE LLP**

(2) EIN: **33-0310569**

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 MANAGEMENT SUPPORT 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 FRANKEL FAMILY TRUST D/B/A MANAGEMENT SUPPORT		D Employer Identification Number (EIN) 95-6757355
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): 04-6568107		
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 and Supplemental Schedule
(with Independent Auditors' Report)*

Management Support 401(k) Plan

*As of December 31, 2022 and 2021
And for the Year Ended December 31, 2022*

MANAGEMENT SUPPORT 401(K) PLAN

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Other schedules are omitted because they are not applicable or are not required disclosures under the Employee Retirement Income Security Act of 1974 and regulations issued by the Department of Labor.

INDEPENDENT AUDITORS' REPORT

To the Plan Committee
Management Support 401(k) Plan

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

We have performed audits of the accompanying financial statements of Management Support 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the 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 audits 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 audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our 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 the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year), is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain

INDEPENDENT AUDITORS' REPORT (CONTINUED)

additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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



HASKELL & WHITE LLP

Irvine, California
September 12, 2023

MANAGEMENT SUPPORT 401(K) PLAN

**Statements of Net Assets Available for Benefits
As of December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments (Notes 3 and 4):		
Investments in registered investment companies	\$ 7,400,022	\$ 8,850,248
Investments in common collective trust	<u>137,153</u>	<u>126,979</u>
Total investments	<u>7,537,175</u>	<u>8,977,227</u>
Receivables:		
Notes receivable from participants	194,122	169,733
Employer contribution	<u>91,639</u>	<u>91,647</u>
Total receivables	<u>285,761</u>	<u>261,380</u>
Net assets available for benefits	<u><u>\$ 7,822,936</u></u>	<u><u>\$ 9,238,607</u></u>

See accompanying notes to the financial statements and independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2022

Contributions:	
Participants	\$ 660,943
Employer matching	372,057
Rollover	<u>16,250</u>
Total contributions	<u>1,049,250</u>
Interest income on notes receivable from participants	<u>9,136</u>
Investment income (loss):	
Interest and dividends	531,718
Net depreciation in fair value of investments	<u>(2,167,927)</u>
Net investment loss	<u>(1,636,209)</u>
Deductions from net assets:	
Benefits paid to participants	(811,177)
Administrative fees	<u>(26,671)</u>
Total deductions from net assets	<u>(837,848)</u>
Net decrease in net assets	(1,415,671)
Net assets available for benefits, beginning of year	<u>9,238,607</u>
Net assets available for benefits, end of year	<u><u>\$ 7,822,936</u></u>

See accompanying notes to the financial statements and independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements December 31, 2022

1. Description of Plan

The following description of the Management Support 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan, as amended, is a defined contribution plan under the provisions of Section 401(k) of the Internal Revenue Code (“IRC”). The Plan covers all eligible employees of Frankel Family Trust d/b/a Management Support (the “Company”). The Plan is sponsored by the Company and originally became effective on April 1, 1999. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Employees of the Company who are at least 21 years of age and have completed 60 days of employment are eligible to participate.

Employees may enroll in the Plan on the first day of each month coinciding with, or following, the date they satisfy eligibility requirements. Employees who are ineligible to participate in the Plan are as follows: 1) employees who are union employees whose employment is governed by a collective bargaining agreement under which retirement benefits were the subject of good faith bargaining, 2) employees who are residents of Puerto Rico, and 3) certain nonresident aliens who have no earned income from sources within the United States.

Plan Administrator, Trustee and Asset Custodian

The Plan is administered by the Plan Committee, who is appointed by the majority owner of the Company.

The Plan’s trustee and asset custodian is Fidelity Management Trust Company (“Fidelity”). Fidelity holds and distributes the funds of the Plan in accordance with the Plan’s provisions and instructions of the participants and the Plan Committee.

Contributions

Employees may contribute up to 100% of pretax annual compensation up to the statutory limit, which was \$20,500 per annum in 2022. Compensation is defined as total compensation that is subject to income tax withholding and paid by the Company. Participants who have attained age 50 by the last day of the plan year are eligible to make catch-up contributions of up to \$6,500. In addition, participants may also contribute amounts rolled over from other qualified plans. Participants may change their deferral percentage or amount effective on the first day of each month. Participants direct the investment of their contributions into various investment options offered by the Plan.

See accompanying independent auditors’ report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

1. Description of Plan (continued)

Contributions (continued)

The Company matches 100% of the first 4% of eligible compensation. All employees will receive the matching contribution if the employee was employed on the first day of the first month of the quarter and on the last day of the last month of the quarter. The matching contribution is paid each quarter.

The Company may also make an annual discretionary contribution. No discretionary contributions were made during 2022.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's matching contributions, allocations of investment earnings (losses), and charged with participant administrative expenses. A participant is entitled to the benefit provided from their vested account.

Vesting

Participants are immediately vested in their elective contributions plus actual earnings thereon. Participants are also immediately vested in the Company's safe harbor matching contributions, which was effective January 1, 2018. Vesting in the Company's matching contributions, which were made prior to the adoption of the safe harbor, occurs ratably over a six year period beginning with the second completed year of service. Participants are 100% vested in discretionary match contributions after six years.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms are for a maximum of five years; however, the term may be up to 15 years if used to purchase a primary residence. The loans are secured by the balance in the participant's account. The loans bear a reasonable rate of interest as determined by the Plan Committee based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. The interest rate shall remain fixed throughout the duration of the loan. Principal and interest is paid ratably through bi-weekly payroll deductions.

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

1. Description of Plan (continued)

Payment of Benefits

On termination of service due to death, disability or retirement, participants may elect to receive a lump-sum amount equal to the value of the vested interest in their accounts or a qualified joint and survivor annuity. For termination of service for other reasons, participants shall receive the value of the vested balance in their account as a lump sum distribution. Participants may withdraw money resulting from financial hardship if they satisfy certain conditions as stated in the Plan document.

Forfeited Accounts

Forfeitures from terminated, non-vested participant accounts may be used to reduce employer contributions. During the year ended December 31, 2022, the Plan used \$4,912 of forfeitures to reduce employer contributions. As of December 31, 2022 and 2021, forfeited non-vested accounts totaled \$800 and \$438, respectively.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions to and deductions from net assets during the reporting periods. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation in the fair value of investments consists of net realized and unrealized gains and losses.

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 incurred. If a participant ceases to make loan repayments and the participant loan is deemed to be in default, the participant loan balance is reduced and a distribution (referred to as deemed distributions) is recorded pursuant to the provisions of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Company and participants share expenses of the Plan. The Company pays annual expenses such as filing fees and audit fees, which are excluded from these financial statements. The participants pay maintenance fees, managed account fees (if elected), withdrawal charges, and loan fees. Each participant's share of expenses is deducted from their account balance and included in administrative expenses in the Statement of Changes in Net Assets Available for Benefits.

Income Taxes

US GAAP requires Plan Committee to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service ("IRS"). The Plan Committee has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

3. Investments and Fair Value Measurements

US GAAP defines fair value as 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 (i.e. an exit price). The Plan is required to follow 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 are described as follows:

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

Level 2: Inputs to the valuation methodology include the following:

- 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 are significant to the fair value measurement.

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

The following is a description of the valuation methodologies used for the Plan's investments. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Registered Investment Companies ("Mutual Funds") - Such investments are valued at the daily closing price as reported by the respective funds. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. 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.

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

3. Investments and Fair Value Measurements (continued)

Common Collective Trust (“Stable Value Fund”) - The Plan’s indirect investments in the stable value fund are valued using the NAV practical expedient as reported by the stable value fund issuer. The NAV per unit is based on the fair value of the underlying assets owned by the stable value fund, minus its liabilities, and then divided by the number of units outstanding. The investments are redeemable daily at NAV by participants and have no commitment provisions. In accordance with Accounting Standards Codification Subtopic 820-10, certain investments that are measured at NAV practical expedient have not been classified in the fair value hierarchy.

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

The following tables set forth, by level, within the fair value hierarchy, the Plan’s investments as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Investments in registered investment companies:				
Blended funds	\$ 5,637,919	\$ -	\$ -	\$ 5,637,919
Large cap funds	957,868	-	-	957,868
Medium cap funds	224,875	-	-	224,875
REIT funds	220,594	-	-	220,594
Small cap funds	197,618	-	-	197,618
International funds	129,052	-	-	129,052
Bond funds	32,096	-	-	32,096
Total investments in registered investment companies	<u>\$ 7,400,022</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 7,400,022
Investments in common collective trust fund				<u>137,153</u>
Total investments				<u>\$ 7,537,175</u>

See accompanying independent auditors’ report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

3. Investments and Fair Value Measurements (continued)

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

	Level 1	Level 2	Level 3	Total
Investments in registered investment companies:				
Blended funds	\$ 6,602,373	\$ -	\$ -	\$ 6,602,373
Large cap funds	1,207,408	-	-	1,207,408
Medium cap funds	313,941	-	-	313,941
REIT funds	267,061	-	-	267,061
Small cap funds	244,769	-	-	244,769
International funds	160,445	-	-	160,445
Bond funds	54,251	-	-	54,251
Total investments in registered investment companies	<u>\$ 8,850,248</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 8,850,248
Investments in common collective trust fund				<u>126,979</u>
Total investments				<u>\$ 8,977,227</u>

4. Information Certified by Trustee and Asset Custodian

The Plan's investments were maintained by Fidelity at December 31, 2022 and 2021, and the following investment information was certified to be complete and accurate within the meaning of 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA:

- Interest and dividend income from investments and net depreciation in the fair value of investments reflected on the accompanying Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.
- Interest income on notes receivable from participants reflected on the accompanying Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.
- Investments and notes receivable from participants reflected on the accompanying Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021, and on the accompanying supplemental schedule, schedule of assets (held at end of year), as of December 31, 2022.

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

5. Tax Status

The Plan adopted a Pre-Approved Defined Contribution Plan provided by Fidelity Management & Research Company. The Pre-Approved Defined Contributions Plan provider received an advisory letter from the IRS, dated June 30, 2020, which stated that the form of the Pre-Approved Defined Contributions Plan, as then designed, is acceptable under the applicable requirements of the IRC. The Plan has not received a determination letter specific to the Plan. Although the Plan has been amended since receiving the advisory letter, the Plan Committee believes that the current Plan is designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan Committee believes that the Plan is qualified and the related trust is tax-exempt.

6. Reconciliation of Form 5500 to the Financial Statements

The information contained in the financial statements does not agree to the information contained in the Form 5500 as of December 31, 2022 and 2021, and for the year ended December 31, 2022. The differences are due to the recording of employer's matching contribution receivable.

The following is a reconciliation of net assets available for benefits per Form 5500 and the accompanying financial statements as of December 31, 2022:

Net assets available for benefits per Form 5500	\$ 7,731,297
Employer's matching contribution receivable	<u>91,639</u>
Net assets available for benefits per financial statements	<u>\$ 7,822,936</u>

The following is a reconciliation of net assets available for benefits per Form 5500 and the accompanying financial statements as of December 31, 2021:

Net assets available for benefits per Form 5500	\$ 9,146,960
Employer's matching contribution receivable	<u>91,647</u>
Net assets available for benefits per financial statements	<u>\$ 9,238,607</u>

The following is a reconciliation of employer matching contributions per Form 5500 and the accompanying financial statements for the year ended December 31, 2022:

Employer matching contributions per Form 5500	\$ 372,065
Employer's matching contribution receivable - 2022	91,639
Employer's matching contribution receivable - 2021	<u>(91,647)</u>
Employer matching contributions per financial statements	<u>\$ 372,057</u>

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

7. Party-in-Interest Transactions

Certain Plan investments are managed by the Plan's trustee and asset custodian, who also provides investment management, recordkeeping and administrative services to the Plan. The Plan issues notes receivable to participants, which are secured by the balances in the participants' accounts. The Company incurred \$15,468 of administrative expenses on behalf of the Plan during the year ended December 31, 2022, which are excluded from the accompanying Statement of Changes in Net Assets Available for Benefits. In addition, certain employees of the Company provide administration services to the Plan without compensation. These transactions qualify as party-in-interest transactions for which a statutory exemption exists.

8. Plan Termination

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

9. 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 on the accompanying Statements of Net Assets Available for Benefits.

10. Subsequent Events

The Plan Committee evaluated subsequent events through September 12, 2023, the date the financial statements were available to be issued.

See accompanying independent auditors' report.

SUPPLEMENTAL SCHEDULE

MANAGEMENT SUPPORT 401(K) PLAN

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

As of December 31, 2022

Plan# 001; EIN 95-6757355

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
*	Fidelity Investments	FA FREEDOM 2030 M	**	\$ 1,502,012
	MFS	MFS GROWTH ALLOC R2	**	619,042
	J.P. Morgan	JPM LG CAP GRTH R2	**	599,167
*	Fidelity Investments	FA FREEDOM 2050 M	**	557,442
*	Fidelity Investments	FA FREEDOM 2035 M	**	549,684
*	Fidelity Investments	FA FREEDOM 2020 M	**	490,964
*	Fidelity Investments	FA FREEDOM 2045 M	**	446,710
*	Fidelity Investments	FA FREEDOM 2040 M	**	419,698
*	Fidelity Investments	FA FREEDOM 2025 M	**	327,696
	J.P. Morgan	JPM US EQUITY R2	**	306,367
*	Fidelity Investments	FA FREEDOM 2055 M	**	248,468
	Cohen & Steers	C&S REAL ESTATE R	**	220,594
*	Fidelity Investments	FA FREEDOM 2060 M	**	179,239
*	Fidelity Investments	FA FREEDOM 2015 M	**	174,729
	Victory Sycamore	VICTORY S ESTB VAL R	**	135,098
	Undiscovered Managers	UM BEHAVIORAL VAL R2	**	103,823
	Delaware Ivy	DE IVY MID CP GR R		89,777
	J.P. Morgan	JPM SM CAP GROWTH R2	**	78,270
	MFS	MFS INTL GROWTH R2	**	69,958
	American Funds	AF NEW WORLD R3	**	59,094
*	Fidelity Investments	FA FREEDOM 2005 M	**	39,467
	Putnam Investments	PUTN LG CAP VAL R		35,725
*	Fidelity Investments	FA FREEDOM INC M	**	32,021
	Western Asset	WA CORE BOND R	**	30,596
*	Fidelity Investments	FA FREEDOM 2010 M	**	19,632
*	Fidelity Investments	FA FREEDOM 2065 M	**	18,035
	MFS	MFS AGGR GR ALLOC R2	**	15,524
	MFS	MFS MOD ALLOC R2	**	15,265
	MFS	MFS CONSERV ALLOC R2	**	13,078
*	Fidelity Investments	FA STRAT INCOME M	**	1,048
	Federated Hermes	FH MAX-CAP INDEX R	**	882
*	Fidelity Investments	FA INTL GROWTH M	**	464
	American Century	AMCENT INFL-ADJ BD R	**	453
				7,400,022
*	Fidelity Investments	FA STABLE VALUE II	**	137,153
*	Notes receivable from participants	Interest rates from 4.25% to 7.25%; maturing through 2032	-	194,122
Total				\$ 7,731,297

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

** Information is not required as investments are participant-directed.

See accompanying independent auditors' report.

*Financial Statements and Supplemental Schedule
(with Independent Auditors' Report)*

Management Support 401(k) Plan

*As of December 31, 2022 and 2021
And for the Year Ended December 31, 2022*

MANAGEMENT SUPPORT 401(K) PLAN

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Other schedules are omitted because they are not applicable or are not required disclosures under the Employee Retirement Income Security Act of 1974 and regulations issued by the Department of Labor.

INDEPENDENT AUDITORS' REPORT

To the Plan Committee
Management Support 401(k) Plan

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

We have performed audits of the accompanying financial statements of Management Support 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the 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 audits 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 audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our 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 the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year), is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain

INDEPENDENT AUDITORS' REPORT (CONTINUED)

additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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



HASKELL & WHITE LLP

Irvine, California
September 12, 2023

MANAGEMENT SUPPORT 401(K) PLAN

**Statements of Net Assets Available for Benefits
As of December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments (Notes 3 and 4):		
Investments in registered investment companies	\$ 7,400,022	\$ 8,850,248
Investments in common collective trust	<u>137,153</u>	<u>126,979</u>
Total investments	<u>7,537,175</u>	<u>8,977,227</u>
Receivables:		
Notes receivable from participants	194,122	169,733
Employer contribution	<u>91,639</u>	<u>91,647</u>
Total receivables	<u>285,761</u>	<u>261,380</u>
Net assets available for benefits	<u><u>\$ 7,822,936</u></u>	<u><u>\$ 9,238,607</u></u>

See accompanying notes to the financial statements and independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2022

Contributions:	
Participants	\$ 660,943
Employer matching	372,057
Rollover	<u>16,250</u>
Total contributions	<u>1,049,250</u>
Interest income on notes receivable from participants	<u>9,136</u>
Investment income (loss):	
Interest and dividends	531,718
Net depreciation in fair value of investments	<u>(2,167,927)</u>
Net investment loss	<u>(1,636,209)</u>
Deductions from net assets:	
Benefits paid to participants	(811,177)
Administrative fees	<u>(26,671)</u>
Total deductions from net assets	<u>(837,848)</u>
Net decrease in net assets	(1,415,671)
Net assets available for benefits, beginning of year	<u>9,238,607</u>
Net assets available for benefits, end of year	<u><u>\$ 7,822,936</u></u>

See accompanying notes to the financial statements and independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements December 31, 2022

1. Description of Plan

The following description of the Management Support 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan, as amended, is a defined contribution plan under the provisions of Section 401(k) of the Internal Revenue Code (“IRC”). The Plan covers all eligible employees of Frankel Family Trust d/b/a Management Support (the “Company”). The Plan is sponsored by the Company and originally became effective on April 1, 1999. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Employees of the Company who are at least 21 years of age and have completed 60 days of employment are eligible to participate.

Employees may enroll in the Plan on the first day of each month coinciding with, or following, the date they satisfy eligibility requirements. Employees who are ineligible to participate in the Plan are as follows: 1) employees who are union employees whose employment is governed by a collective bargaining agreement under which retirement benefits were the subject of good faith bargaining, 2) employees who are residents of Puerto Rico, and 3) certain nonresident aliens who have no earned income from sources within the United States.

Plan Administrator, Trustee and Asset Custodian

The Plan is administered by the Plan Committee, who is appointed by the majority owner of the Company.

The Plan’s trustee and asset custodian is Fidelity Management Trust Company (“Fidelity”). Fidelity holds and distributes the funds of the Plan in accordance with the Plan’s provisions and instructions of the participants and the Plan Committee.

Contributions

Employees may contribute up to 100% of pretax annual compensation up to the statutory limit, which was \$20,500 per annum in 2022. Compensation is defined as total compensation that is subject to income tax withholding and paid by the Company. Participants who have attained age 50 by the last day of the plan year are eligible to make catch-up contributions of up to \$6,500. In addition, participants may also contribute amounts rolled over from other qualified plans. Participants may change their deferral percentage or amount effective on the first day of each month. Participants direct the investment of their contributions into various investment options offered by the Plan.

See accompanying independent auditors’ report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

1. Description of Plan (continued)

Contributions (continued)

The Company matches 100% of the first 4% of eligible compensation. All employees will receive the matching contribution if the employee was employed on the first day of the first month of the quarter and on the last day of the last month of the quarter. The matching contribution is paid each quarter.

The Company may also make an annual discretionary contribution. No discretionary contributions were made during 2022.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's matching contributions, allocations of investment earnings (losses), and charged with participant administrative expenses. A participant is entitled to the benefit provided from their vested account.

Vesting

Participants are immediately vested in their elective contributions plus actual earnings thereon. Participants are also immediately vested in the Company's safe harbor matching contributions, which was effective January 1, 2018. Vesting in the Company's matching contributions, which were made prior to the adoption of the safe harbor, occurs ratably over a six year period beginning with the second completed year of service. Participants are 100% vested in discretionary match contributions after six years.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms are for a maximum of five years; however, the term may be up to 15 years if used to purchase a primary residence. The loans are secured by the balance in the participant's account. The loans bear a reasonable rate of interest as determined by the Plan Committee based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. The interest rate shall remain fixed throughout the duration of the loan. Principal and interest is paid ratably through bi-weekly payroll deductions.

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

1. Description of Plan (continued)

Payment of Benefits

On termination of service due to death, disability or retirement, participants may elect to receive a lump-sum amount equal to the value of the vested interest in their accounts or a qualified joint and survivor annuity. For termination of service for other reasons, participants shall receive the value of the vested balance in their account as a lump sum distribution. Participants may withdraw money resulting from financial hardship if they satisfy certain conditions as stated in the Plan document.

Forfeited Accounts

Forfeitures from terminated, non-vested participant accounts may be used to reduce employer contributions. During the year ended December 31, 2022, the Plan used \$4,912 of forfeitures to reduce employer contributions. As of December 31, 2022 and 2021, forfeited non-vested accounts totaled \$800 and \$438, respectively.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions to and deductions from net assets during the reporting periods. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation in the fair value of investments consists of net realized and unrealized gains and losses.

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 incurred. If a participant ceases to make loan repayments and the participant loan is deemed to be in default, the participant loan balance is reduced and a distribution (referred to as deemed distributions) is recorded pursuant to the provisions of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Company and participants share expenses of the Plan. The Company pays annual expenses such as filing fees and audit fees, which are excluded from these financial statements. The participants pay maintenance fees, managed account fees (if elected), withdrawal charges, and loan fees. Each participant's share of expenses is deducted from their account balance and included in administrative expenses in the Statement of Changes in Net Assets Available for Benefits.

Income Taxes

US GAAP requires Plan Committee to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service ("IRS"). The Plan Committee has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

3. Investments and Fair Value Measurements

US GAAP defines fair value as 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 (i.e. an exit price). The Plan is required to follow 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 are described as follows:

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

Level 2: Inputs to the valuation methodology include the following:

- 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 are significant to the fair value measurement.

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

The following is a description of the valuation methodologies used for the Plan's investments. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Registered Investment Companies ("Mutual Funds") - Such investments are valued at the daily closing price as reported by the respective funds. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. 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.

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

3. Investments and Fair Value Measurements (continued)

Common Collective Trust (“Stable Value Fund”) - The Plan’s indirect investments in the stable value fund are valued using the NAV practical expedient as reported by the stable value fund issuer. The NAV per unit is based on the fair value of the underlying assets owned by the stable value fund, minus its liabilities, and then divided by the number of units outstanding. The investments are redeemable daily at NAV by participants and have no commitment provisions. In accordance with Accounting Standards Codification Subtopic 820-10, certain investments that are measured at NAV practical expedient have not been classified in the fair value hierarchy.

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

The following tables set forth, by level, within the fair value hierarchy, the Plan’s investments as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Investments in registered investment companies:				
Blended funds	\$ 5,637,919	\$ -	\$ -	\$ 5,637,919
Large cap funds	957,868	-	-	957,868
Medium cap funds	224,875	-	-	224,875
REIT funds	220,594	-	-	220,594
Small cap funds	197,618	-	-	197,618
International funds	129,052	-	-	129,052
Bond funds	32,096	-	-	32,096
Total investments in registered investment companies	<u>\$ 7,400,022</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 7,400,022
Investments in common collective trust fund				<u>137,153</u>
Total investments				<u>\$ 7,537,175</u>

See accompanying independent auditors’ report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

3. Investments and Fair Value Measurements (continued)

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

	Level 1	Level 2	Level 3	Total
Investments in registered investment companies:				
Blended funds	\$ 6,602,373	\$ -	\$ -	\$ 6,602,373
Large cap funds	1,207,408	-	-	1,207,408
Medium cap funds	313,941	-	-	313,941
REIT funds	267,061	-	-	267,061
Small cap funds	244,769	-	-	244,769
International funds	160,445	-	-	160,445
Bond funds	54,251	-	-	54,251
Total investments in registered investment companies	<u>\$ 8,850,248</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 8,850,248
Investments in common collective trust fund				<u>126,979</u>
Total investments				<u>\$ 8,977,227</u>

4. Information Certified by Trustee and Asset Custodian

The Plan's investments were maintained by Fidelity at December 31, 2022 and 2021, and the following investment information was certified to be complete and accurate within the meaning of 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA:

- Interest and dividend income from investments and net depreciation in the fair value of investments reflected on the accompanying Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.
- Interest income on notes receivable from participants reflected on the accompanying Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.
- Investments and notes receivable from participants reflected on the accompanying Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021, and on the accompanying supplemental schedule, schedule of assets (held at end of year), as of December 31, 2022.

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

5. Tax Status

The Plan adopted a Pre-Approved Defined Contribution Plan provided by Fidelity Management & Research Company. The Pre-Approved Defined Contributions Plan provider received an advisory letter from the IRS, dated June 30, 2020, which stated that the form of the Pre-Approved Defined Contributions Plan, as then designed, is acceptable under the applicable requirements of the IRC. The Plan has not received a determination letter specific to the Plan. Although the Plan has been amended since receiving the advisory letter, the Plan Committee believes that the current Plan is designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan Committee believes that the Plan is qualified and the related trust is tax-exempt.

6. Reconciliation of Form 5500 to the Financial Statements

The information contained in the financial statements does not agree to the information contained in the Form 5500 as of December 31, 2022 and 2021, and for the year ended December 31, 2022. The differences are due to the recording of employer's matching contribution receivable.

The following is a reconciliation of net assets available for benefits per Form 5500 and the accompanying financial statements as of December 31, 2022:

Net assets available for benefits per Form 5500	\$ 7,731,297
Employer's matching contribution receivable	<u>91,639</u>
Net assets available for benefits per financial statements	<u>\$ 7,822,936</u>

The following is a reconciliation of net assets available for benefits per Form 5500 and the accompanying financial statements as of December 31, 2021:

Net assets available for benefits per Form 5500	\$ 9,146,960
Employer's matching contribution receivable	<u>91,647</u>
Net assets available for benefits per financial statements	<u>\$ 9,238,607</u>

The following is a reconciliation of employer matching contributions per Form 5500 and the accompanying financial statements for the year ended December 31, 2022:

Employer matching contributions per Form 5500	\$ 372,065
Employer's matching contribution receivable - 2022	91,639
Employer's matching contribution receivable - 2021	<u>(91,647)</u>
Employer matching contributions per financial statements	<u>\$ 372,057</u>

See accompanying independent auditors' report.

MANAGEMENT SUPPORT 401(K) PLAN

Notes to Financial Statements (continued) December 31, 2022

7. Party-in-Interest Transactions

Certain Plan investments are managed by the Plan's trustee and asset custodian, who also provides investment management, recordkeeping and administrative services to the Plan. The Plan issues notes receivable to participants, which are secured by the balances in the participants' accounts. The Company incurred \$15,468 of administrative expenses on behalf of the Plan during the year ended December 31, 2022, which are excluded from the accompanying Statement of Changes in Net Assets Available for Benefits. In addition, certain employees of the Company provide administration services to the Plan without compensation. These transactions qualify as party-in-interest transactions for which a statutory exemption exists.

8. Plan Termination

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

9. 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 on the accompanying Statements of Net Assets Available for Benefits.

10. Subsequent Events

The Plan Committee evaluated subsequent events through September 12, 2023, the date the financial statements were available to be issued.

See accompanying independent auditors' report.

SUPPLEMENTAL SCHEDULE

MANAGEMENT SUPPORT 401(K) PLAN

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

As of December 31, 2022

Plan# 001; EIN 95-6757355

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
*	Fidelity Investments	FA FREEDOM 2030 M	**	\$ 1,502,012
	MFS	MFS GROWTH ALLOC R2	**	619,042
	J.P. Morgan	JPM LG CAP GRTH R2	**	599,167
*	Fidelity Investments	FA FREEDOM 2050 M	**	557,442
*	Fidelity Investments	FA FREEDOM 2035 M	**	549,684
*	Fidelity Investments	FA FREEDOM 2020 M	**	490,964
*	Fidelity Investments	FA FREEDOM 2045 M	**	446,710
*	Fidelity Investments	FA FREEDOM 2040 M	**	419,698
*	Fidelity Investments	FA FREEDOM 2025 M	**	327,696
	J.P. Morgan	JPM US EQUITY R2	**	306,367
*	Fidelity Investments	FA FREEDOM 2055 M	**	248,468
	Cohen & Steers	C&S REAL ESTATE R	**	220,594
*	Fidelity Investments	FA FREEDOM 2060 M	**	179,239
*	Fidelity Investments	FA FREEDOM 2015 M	**	174,729
	Victory Sycamore	VICTORY S ESTB VAL R	**	135,098
	Undiscovered Managers	UM BEHAVIORAL VAL R2	**	103,823
	Delaware Ivy	DE IVY MID CP GR R		89,777
	J.P. Morgan	JPM SM CAP GROWTH R2	**	78,270
	MFS	MFS INTL GROWTH R2	**	69,958
	American Funds	AF NEW WORLD R3	**	59,094
*	Fidelity Investments	FA FREEDOM 2005 M	**	39,467
	Putnam Investments	PUTN LG CAP VAL R		35,725
*	Fidelity Investments	FA FREEDOM INC M	**	32,021
	Western Asset	WA CORE BOND R	**	30,596
*	Fidelity Investments	FA FREEDOM 2010 M	**	19,632
*	Fidelity Investments	FA FREEDOM 2065 M	**	18,035
	MFS	MFS AGGR GR ALLOC R2	**	15,524
	MFS	MFS MOD ALLOC R2	**	15,265
	MFS	MFS CONSERV ALLOC R2	**	13,078
*	Fidelity Investments	FA STRAT INCOME M	**	1,048
	Federated Hermes	FH MAX-CAP INDEX R	**	882
*	Fidelity Investments	FA INTL GROWTH M	**	464
	American Century	AMCENT INFL-ADJ BD R	**	453
				7,400,022
*	Fidelity Investments	FA STABLE VALUE II	**	137,153
*	Notes receivable from participants	Interest rates from 4.25% to 7.25%; maturing through 2032	-	194,122
Total				\$ 7,731,297

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

** Information is not required as investments are participant-directed.

See accompanying independent auditors' report.