

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
---	--	---

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan CODILIS & ASSOCIATES, P. C. 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 04/01/1984
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) CODILIS & ASSOCIATES, P.C. 15 W 030 NORTH FRONTAGE ROAD SUITE 100 BURR RIDGE, IL 60527	2b Employer Identification Number (EIN) 36-3258748
	2c Plan Sponsor's telephone number 630-794-5300
	2d Business code (see instructions) 541110

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.	09/25/2023	GREGORY MOODY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/25/2023	GREGORY MOODY
	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		5 371
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 282
a(2) Total number of active participants at the end of the plan year		6a(2) 293
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 65
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 358
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 358
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 271
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 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) ☒ 1 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 CODILIS & ASSOCIATES, P. C. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CODILIS & ASSOCIATES, P.C.	D Employer Identification Number (EIN) 36-3258748

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

1 Coverage Information:

(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE COMPANY
--

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-B2-JDIX	271	01/01/2022	12/31/2022

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

(a) Total amount of commissions paid 594	(b) Total amount of fees paid 0
---	------------------------------------

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid LPL FINANCIAL LLC ATTN COMMISSIONS DEPT. 4707 EXECUTIVE DR SAN DIEGO, CA 92121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
594			7

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	484170
----------	---	-----------	--------

c	Additions: (1) Contributions deposited during the year	7c(1)	15620	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	6720	
	(4) Transferred from separate account.....	7c(4)	0	
	(5) Other (specify below)	7c(5)	0	

(6) Total additions.....	7c(6)	22340
--------------------------	--------------	-------

d	Total of balance and additions (add lines 7b and 7c(6))	7d	506510
----------	--	-----------	--------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	176420	
(2) Administration charge made by carrier.....	7e(2)	205	
(3) Transferred to separate account.....	7e(3)	0	
(4) Other (specify below)	7e(4)	0	

(5) Total deductions.....	7e(5)	176625
---------------------------	--------------	--------

f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	329885
----------	--	-----------	--------

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 CODILIS & ASSOCIATES, P. C. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CODILIS & ASSOCIATES, P.C.	D Employer Identification Number (EIN) 36-3258748	

Part I	Service Provider Information (see instructions)
--------	---

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
NATIONWIDE	ONE NATIONWIDE PLAZA COLUMBUS, OH 43215

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

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

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

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

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

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

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

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

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

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

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

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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
15 50 64 99	NONE	78998	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

HOWARD SIMON & ASSOCIATES, INC.

304 SAUNDERS ROAD
RIVERWOODS, IL 60015

(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?
17 37 50	NONE	23694	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>CODILIS & ASSOCIATES, P. C. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CODILIS & ASSOCIATES, P.C.</u>	D Employer Identification Number (EIN) <u>36-3258748</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	325553305
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	156223234639
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	
(2) U.S. Government securities		1c(2)	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	
(B) All other		1c(3)(B)	
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	
(B) Common.....		1c(4)(B)	
(5) Partnership/joint venture interests		1c(5)	
(6) Real estate (other than employer real property)		1c(6)	
(7) Loans (other than to participants).....		1c(7)	
(8) Participant loans.....		1c(8)	222208181341
(9) Value of interest in common/collective trusts.....		1c(9)	
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11)	
(12) Value of interest in 103-12 investment entities		1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13)	3222588925132548
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	484170329885
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	33121045	25881718

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	33121045	25881718
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	234839	
(B) Participants	2a(1)(B)	997048	
(C) Others (including rollovers)	2a(1)(C)	63508	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1295395
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	7518	
(F) Other	2b(1)(F)	6720	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		14238
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-6610373
c Other income	2c		-490
d Total income. Add all income amounts in column (b) and enter total	2d		-5301230
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1811038	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1811038
f Corrective distributions (see instructions)	2f		24367
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	15996	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	86696	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		102692
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1938097
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-7239327
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **DEMARCO SCIACCOTTA WILKENS & DUNLEA**

(2) EIN: **27-1170185**

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		2000000
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			

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 CODILIS & ASSOCIATES, P. C. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 CODILIS & ASSOCIATES, P.C.	D Employer Identification Number (EIN) 36-3258748

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-4156830		
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:	14a		
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).....		14b	
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)			14c
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)			
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:			
a The corresponding number for the plan year immediately preceding the current plan year.....	15a		
b The corresponding number for the second preceding plan year.....	15b		
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:			
a Enter the number of employers who withdrew during the preceding plan year	16a		
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b		
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐			

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
Burr Ridge, Illinois

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
Including Independent Auditors' Report As of
December 31, 2022 and 2021
and for the Year Ended December 31, 2022

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
TABLE OF CONTENTS

Independent Auditors' Report	1 - 3
Financial Statements	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 - 13
Supplemental Information	
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)	14 - 16



INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Codilis & Associates, P.C. 401(k) Profit Sharing Plan
Burr Ridge, Illinois

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

We have performed an audit of the financial statements of Codilis & Associates, P.C. 401(k) Profit Sharing 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 Codilis & Associates, P.C. 401(k) Profit Sharing 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 a certification from a qualified institution as of December 31, 2022 and 2021, and for the year then ended December 31 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Codilis & Associates, P.C. 401(k) Profit Sharing 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 Codilis & Associates, P.C. 401(k) Profit Sharing 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Other Matters - Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year), as of December 31, 2022, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental 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).

DeMarco Sciarrotta Wilkerson & Dunsen LLP

Frankfort, Illinois
September 20, 2023

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022 and 2021

ASSETS

	<u>2022</u>	<u>2021</u>
Investments		
Investments, fair value	\$ 25,135,853	\$ 32,258,444
Investments, contract value	<u>329,885</u>	<u>484,170</u>
Total investments	<u>25,465,738</u>	<u>32,742,614</u>
Receivables		
Notes receivable from participants	181,341	222,208
Employer contribution	234,639	156,223
Participant contribution	<u>35,059</u>	<u>-</u>
Total receivables	<u>451,039</u>	<u>378,431</u>
TOTAL ASSETS	<u>25,916,777</u>	<u>33,121,045</u>

LIABILITIES

Excess contributions payable	<u>-</u>	<u>24,367</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 25,916,777</u>	<u>\$ 33,096,678</u>

See accompanying notes to financial statements

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2022

ADDITIONS (REDUCTIONS) TO NET ASSETS

Investment income (loss)	
Net depreciation in fair value of investments	\$ (6,610,863)
Dividends and interest	<u>6,720</u>
Net investment loss	<u>(6,604,143)</u>
Interest income on notes receivable from participants	<u>7,518</u>

Contributions	
Participants	1,032,107
Rollover	63,508
Employer	<u>234,839</u>
Total contributions	<u>1,330,454</u>

DECREASE IN NET ASSETS	<u>(5,266,171)</u>
------------------------	--------------------

DEDUCTIONS

Benefits paid to participants	1,811,038
Administrative fees	<u>102,692</u>
Total deductions	<u>1,913,730</u>

NET DECREASE IN NET ASSETS AVAILABLE FOR BENEFITS	(7,179,901)
---	-------------

NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	<u>33,096,678</u>
---	-------------------

NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	<u><u>\$ 25,916,777</u></u>
---	-----------------------------

See accompanying notes to financial statements

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021 and for the Year Ended December 31, 2022

NOTE 1 - Description of the Plan

The following description of the Codilis & Associates, P.C. 401(k) Profit Sharing Plan ("The Plan") provides only general information. Participants should refer to the Plan's adoption agreement for a more complete description of the Plan's provisions

General

The Plan is a defined contribution plan covering the employees of Codilis & Associates, P.C., CSM Foreclosure Trustee Corporation, Arch Title Corporation, Codilis, Moody & Circelli, P.C., Codilis Law, LLC, Codilis & Moody, P.C and Texas Star Title, LLC (collectively referred to as the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Effective January 1, 2022, the Plan was amended and restated to incorporate prior amendments and law changes. All provisions of the plan remained substantially the same.

Eligibility

Employees of the Company are eligible to participate in the Plan on the first day of the quarter following or coinciding with completion of three months of service and the attainment of age 21.

Contributions

The Plan provides for eligible employees to make salary deferral contributions of their compensation, as defined by the Plan, subject to maximum deferral limitations established by the Internal Revenue Code. Participants can choose for their salary deferral contributions to be either before-tax contributions or Roth after-tax contributions. Participants may also make contributions to the Plan in the form of a rollover of funds from another qualified plan and catchup contributions in accordance with Internal Revenue Service Regulations. The Plan provides that the Company may make annual discretionary matching contributions to eligible participants. Eligible participants are those actively employed on the last day of the Plan year and have completed more than 500 hours of service. The Company elected to make matching contributions, of \$234,839 for the year ended December 31, 2022.

The Plan provides that the Company may make annual discretionary profit sharing contributions to eligible participants allocated to their accounts based on their compensation as a percentage of total compensation of all participants in the Plan. The Company did not make any discretionary profit sharing contributions for the year ended December 31, 2022.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Employer contributions and Plan earnings (net of administrative expenses). Allocations are based on the participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021 and for the Year Ended December 31, 2022

NOTE 1 - Description of the Plan (cont.)

Vesting

Participants are immediately vested in their contributions plus earnings thereon. Participants who leave the Plan because of death, normal retirement, or disability retirement, as defined in the Plan, are considered 100% vested. Company matching contributions and earnings thereon vest in accordance with provisions of the Plan as follows:

<u>Vesting Years of Service</u>	<u>Percentage Vested</u>
0-1	0%
2	20%
3	40%
4	60%
5	80%
6 or greater	100%

Forfeited Accounts

Forfeited accounts may be used to reduce administrative expenses or Employer contributions. For the year ended December 31, 2022, forfeitures of \$3,305 were applied to Employer contributions. As of December 31, 2022 and 2021, there was forfeited non-vested amounts of \$3,305, and \$26,827, respectively.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions in a variety of investment choices. Investment choices are more fully described in the Plan's literature. Participants may change their investment options at any time.

Notes Receivable from Participants

The Plan allows participants to borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of the participant's vested interest in the plan or \$50,000. The notes are collateralized by the participant's account balance and bear interest at rates ranging from 3.25% to 5.50%, which are commensurate with local prevailing rates as determined by the plan administrator. The Plan allows participants to have only one loan outstanding at any given time. Principal and interest are paid ratably through payroll deductions.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. There were no excess contributions payable for the year ended December 31, 2022. The Plan distributed the 2021 excess contributions to the applicable participants prior to March 15, 2022.

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021 and for the Year Ended December 31, 2022

NOTE 1 - Description of the Plan (cont.)

Payment of Benefits

Benefits may be paid to the participant or beneficiary upon death, disability, retirement, or termination of employment, as defined in the Plan. The Plan provides for normal retirement at age 65 with at least 5 years of plan participation. The total vested portion of a participant's account balance may be distributed in the form of a lump-sum payment.

In addition, the Plan allows for hardship withdrawals for specific situations, as defined by the Plan, from a participant's salary deferral contributions and earnings thereon. The Plan also allows for in-service withdrawals by participants who have attained the normal retirement age of 65 with at least 5 years of plan participation and made from accounts which are fully vested.

NOTE 2 -Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with generally accepted accounting principles in the United States of America (GAAP).

Use of Estimates

The preparation of the financial statements in accordance with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results could differ from these estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Management fees charged to the Plan for investments are deducted from income earned on a daily basis and, therefore, are reflected as a corresponding reduction of investment return for such investments. Administrative fees charged to the Plan by third party administrators for distributions and /or loans are allocated to the account of the individual participant. All other administrative fees charged to the plan by third party administrators are allocated as a flat charge to each participant as provided in the administrative service agreement with the amount in excess of the flat charge allocation, if any, paid by the Company. Substantially all other expenses incurred in connection with the administration of the Plan are paid by the Company.

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021 and for the Year Ended December 31, 2022

NOTE 3 - Information Prepared and Certified by Custodian - Unaudited

The following information, included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Nationwide Life Insurance Company and Nationwide Trust Company, FSB, the Custodians of the Plan as of December 31, 2022 and 2021, and for the year ended December 31, 2022:

Investments

Investment income

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

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

NOTE 4 - Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under authoritative guidance are described as follows:

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

Level 2 - Inputs to the valuation methodology include

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

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

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

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021 and for the Year Ended December 31, 2022

NOTE 4 - Fair Value Measurements (cont.)

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

Registered investment companies - The fair value of registered investment companies, are valued using quoted market prices in active markets.

The preceding methods 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 tables below presents the balances of assets measured at fair value on a recurring basis by level within the hierarchy.

	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ <u>25,135,853</u>	\$ -	\$ -	\$ <u>25,135,853</u>
Investments at fair value	\$ <u>25,135,853</u>	\$ -	\$ -	\$ <u>25,135,853</u>

	December 31, 2021			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ <u>32,258,444</u>	\$ -	\$ -	\$ <u>32,258,444</u>
Investments at fair value	\$ <u>32,258,444</u>	\$ -	\$ -	\$ <u>32,258,444</u>

NOTE 5 - Guaranteed Investment Contract

The Plan has entered into a fully benefit-responsive guaranteed investment contract with Nationwide Life Insurance Company ("Nationwide") which is maintained in a general account of Nationwide. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Nationwide, as contract issuer, is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by Nationwide. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit Nationwide to terminate the agreement prior to the scheduled maturity date.

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021 and for the Year Ended December 31, 2022

NOTE 5 - Guaranteed Investment Contract (cont.)

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuer.

NOTE 6 - Parties-In-Interest

Certain of the Plan's investments are managed by the Custodian, and therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment manager services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021 and for the Year Ended December 31, 2022

NOTE 7 - Tax Status

The Plan has adopted a Volume Submitter Profit Sharing Plan with CODA, sponsored by Sungard Business Systems LLC. The volume submitter plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since then, however, the Plan's management believes that the Plan is currently designed and operating in accordance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. Therefore, no provision for income taxes had been included in the accompanying financial statements.

GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 - Reconciliation of Financial Statements to Schedule H Form 5500

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

	<u>2022</u>	<u>2021</u>
Total net assets available for benefits per the financial statements	\$ 25,916,777	\$ 33,096,678
Adjustment for participant contributions receivable	(35,059)	-
Adjustment for excess contributions payable	<u>-</u>	<u>24,367</u>
Net assets available for benefits per Form 5500	<u>\$ 25,881,718</u>	<u>\$ 33,121,045</u>

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

Net decrease in net assets available for benefits per the financial statements	\$ (7,179,901)
Less: Adjustment for participant contributions receivable at December 31, 2022	(35,059)
Less: Adjustment for excess contributions payable at December 31, 2021	<u>(24,367)</u>
Net decrease in net assets available for benefits per Form 5500	<u>\$ (7,239,327)</u>

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021 and for the Year Ended December 31, 2022

NOTE 9 - Plan Termination

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

NOTE 10 - Subsequent Events

The Plan has evaluated subsequent events through September 20, 2023, which is the date that the financial statements were approved and available to be issued.

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan 001
EIN 36-3258748
As of December 31,2022

(a)	(b) Identity of Issue, borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	American Funds	American Funds Growth Fund of America R6	**	\$ 3,481,616
	American Funds	American Funds Washington Mutual Inv Fund R6	**	2,564,860
	Vanguard 500	Vanguard 500 Index Fund Admiral	**	1,640,605
	ClearBridge	ClearBridge Mid Cap Fund I	**	1,342,440
	AllianceBernstein	AB Large Cap Growth Fund I	**	1,330,465
	Vanguard	Vanguard Target Retirement 2035 Fund Investor	**	1,225,303
	Vanguard	Vanguard Total Bond Market Index Fund Admiral	**	950,443
	Vanguard	Vanguard Target Retirement 2025 Fund Investor	**	833,231
*	Nationwide Geneva	Nationwide Geneva Small Cap Growth Fund IS	**	767,477
	Invesco	Invesco Global Opportunities Fund Y	**	764,237
	Vanguard	Vanguard Target Retirement 2040 Fund Investor	**	675,142
	Fidelity	AQR Large Cap Defensive Style Fund I	**	643,108
	Invesco	Invesco Equity & Income Fund R5	**	619,244
	Vanguard	Vanguard Target Retirement 2045 Fund Investor	**	578,240
	Vanguard	Vanguard Total Stock Market Index Fund Admiral	**	556,989
	T. Rowe Price	T Rowe Price Science & Technology Fund	**	554,341
	American Funds	American Funds American Balanced Fund R6	**	484,413
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio Inst	**	439,111
	Lord Abbett	Lord Abbett Short Duration Income Fund I	**	428,095
	Federated Hermes	Federated Hermes Inst High Yield Bond Fd IS	**	423,486
	TCW	TCW Total Return Bond Fund I	**	402,419
	Vanguard	Vanguard Target Retirement 2050 Fund Investor	**	381,123
	DFA U.S.	DFA US Large Cap Value Portfolio Institutional	**	378,020
	Vanguard	Vanguard Developed Markets Index Fund Admiral	**	307,775
	Diamond Hill	Diamond Hill Small-Mid Cap Fund I	**	239,761
	Vanguard	Vanguard Mid-Cap Value Index Fund Admiral	**	239,258
	Vanguard	Vanguard GNMA Fund Admiral	**	215,693
	VanEck	VanEck Emerging Markets Fund I	**	199,559
	Federated Hermes	Federated Hermes International Leaders Fund IS	**	195,505
	Vanguard	Vanguard Target Retirement 2030 Fund Investor	**	176,829
	Vanguard	Vanguard Small-Cap Index Fund Admiral	**	165,941
	Vanguard	Vanguard Mid-Cap Growth Index Fund Admiral	**	159,146
*	Nationwide	Nationwide Inv Destinations Modt Aggr Fund R6	**	148,570
	Federated Hermes	Federated Hermes Government Obligations Fd Premier	**	118,536
	Janus Henderson	Janus Henderson Global Life Sciences Fund I	**	114,852
	Vanguard	Vanguard Target Retirement 2020 Fund Investor	**	104,388
	Vanguard	Vanguard Energy Fund Admiral	**	87,684
	Vanguard	Vanguard Total International Bond Index Fund Adm	**	84,069
	T. Row Price	T Rowe Price New Era Fund	**	83,062
	Goldman Sachs	Goldman Sachs GQG Partners International Oppt R6	**	82,417
	Fidelity	Fidelity 500 Index Fund	**	65,960
	American Funds	American Century One Choice Blend+ 2060 Port R	**	64,115

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan 001
EIN 36-3258748
As of December 31,2022

(a)	(b) Identity of Issue, borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Vanguard	Fidelity 500 Index Fund	**	63,624
	Victory Sycamore	American Century One Choice Blend+ 2060 Port R	**	58,116
	Vanguard	Vanguard Target Retirement 2055 Fund Investor	**	52,387
	Dodge & Cox	Dodge & Cox International Stock Fund I	**	41,266
	Vanguard	Vanguard Target Retirement 2060 Fund Investor	**	38,711
	Dimensional Investment	DFA Emerging Markets Core Equity Portfolio Inst	**	36,165
	Avantis Investors	Avantis US Large Cap Value Fund Inst	**	33,239
	Fidelity	Fidelity International Index Fund	**	33,202
*	Nationwide	Nationwide Loomis All Cap Growth Fund R6	**	33,135
	Vanguard	Vanguard Emerging Markets Stock Index Fund Admiral	**	31,745
	Principal Global	Principal Global Real Estate Securities Fund Inst	**	31,301
	JP Morgan	JPMorgan Equity Income Fund R5	**	31,060
	JP Morgan	JPMorgan Large Cap Growth Fund R6	**	30,120
	Vanguard	Vanguard Target Retirement Income Fund Investor	**	29,645
*	Nationwide	Nationwide Inv Destinations Aggressive Fund R6	**	28,524
	Principal Global	Principal Global Real Estate Securities Fund R-6	**	21,911
	PGIM Investment	PGIM Total Return Bond Fund R6	**	21,677
	Fidelity	Fidelity US Bond Index Fund	**	21,467
	PIMCO	PIMCO Real Return Fund Institutional	**	21,412
	BlackRock	BlackRock High Yield Bond Portfolio K	**	18,871
	Diamond Hill	Diamond Hill Mid Cap Fund I	**	17,382
	PIMCO	PIMCO CommodityRealReturn Strategy Fund Inst	**	17,322
*	Nationwide	Nationwide Inv Destinations Moderate Fund R6	**	16,990
	BlackRock	BlackRock Total Return Fund K	**	16,625
	AllianceBernstein	AB Global Bond Fund I	**	13,575
	Vanguard	Vanguard Explorer Fund Admiral	**	10,822
	Avantis Investors	Avantis US Small Cap Value Fund Instl	**	10,716
	American Funds	Vanguard Strategic Small-Cap Equity Fund Investor	**	8,501
	Vanguard	Vanguard Inflation-Protected Securities Fund Admrl	**	8,291
*	Nationwide	Nationwide Inv Destinations Modt Conserv Fd R6	**	6,843
	BlackRock	BlackRock Strategic Income Opps Port Inst	**	5,317
*	Nationwide	Nationwide Inv Destinations Conservative Fund R6	**	4,478
	Vanguard	Vanguard Target Retirement 2065 Fund Investor	**	1,184
	Federated Hermes	Federated Hermes Total Return Bond Fund Inst	**	756
	Manning & Napier	Manning & Napier Rainier Interntl Discovery Srs Z	**	682
	Columbia Global	Columbia Global Technology Growth Fund Adv	**	481
	MFS Investments	MFS Mid Cap Value Fund R6	**	311
	Fidelity	Fidelity Advisor Focused Emerging Markets Fund Z	**	302
	PGIM Investments	PGIM Jennison Natural Resources Fund R6	**	169
Investments at fair value				<u>25,135,853</u>

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan 001
EIN 36-3258748
As of December 31,2022

(a)	(b) Identity of Issue, borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Nationwide Life Insurance Company	Guaranteed Investment Contract	**	<u>329,885</u>
*	Participant loans	Interest rates at 3.25% - 5.50%	-0-	<u>181,341</u>
		Total assets held at end of year		\$ <u>25,647,079</u>

* Party-in-interest to the Plan

** Cost omitted for participant directed investments

This Investments at fair value and Guaranteed Investment Contract has been prepared based on information certified as complete and accurate by Nationwide Life Insurance Company and Nationwide Trust Company, FSB.

SUPPLEMENTAL INFORMATION

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan 001
EIN 36-3258748
As of December 31,2022

(a)	(b) Identity of Issue, borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	American Funds	American Funds Growth Fund of America R6	**	\$ 3,481,616
	American Funds	American Funds Washington Mutual Inv Fund R6	**	2,564,860
	Vanguard 500	Vanguard 500 Index Fund Admiral	**	1,640,605
	ClearBridge	ClearBridge Mid Cap Fund I	**	1,342,440
	AllianceBernstein	AB Large Cap Growth Fund I	**	1,330,465
	Vanguard	Vanguard Target Retirement 2035 Fund Investor	**	1,225,303
	Vanguard	Vanguard Total Bond Market Index Fund Admiral	**	950,443
	Vanguard	Vanguard Target Retirement 2025 Fund Investor	**	833,231
*	Nationwide Geneva	Nationwide Geneva Small Cap Growth Fund IS	**	767,477
	Invesco	Invesco Global Opportunities Fund Y	**	764,237
	Vanguard	Vanguard Target Retirement 2040 Fund Investor	**	675,142
	Fidelity	AQR Large Cap Defensive Style Fund I	**	643,108
	Invesco	Invesco Equity & Income Fund R5	**	619,244
	Vanguard	Vanguard Target Retirement 2045 Fund Investor	**	578,240
	Vanguard	Vanguard Total Stock Market Index Fund Admiral	**	556,989
	T. Rowe Price	T Rowe Price Science & Technology Fund	**	554,341
	American Funds	American Funds American Balanced Fund R6	**	484,413
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio Inst	**	439,111
	Lord Abbett	Lord Abbett Short Duration Income Fund I	**	428,095
	Federated Hermes	Federated Hermes Inst High Yield Bond Fd IS	**	423,486
	TCW	TCW Total Return Bond Fund I	**	402,419
	Vanguard	Vanguard Target Retirement 2050 Fund Investor	**	381,123
	DFA U.S.	DFA US Large Cap Value Portfolio Institutional	**	378,020
	Vanguard	Vanguard Developed Markets Index Fund Admiral	**	307,775
	Diamond Hill	Diamond Hill Small-Mid Cap Fund I	**	239,761
	Vanguard	Vanguard Mid-Cap Value Index Fund Admiral	**	239,258
	Vanguard	Vanguard GNMA Fund Admiral	**	215,693
	VanEck	VanEck Emerging Markets Fund I	**	199,559
	Federated Hermes	Federated Hermes International Leaders Fund IS	**	195,505
	Vanguard	Vanguard Target Retirement 2030 Fund Investor	**	176,829
	Vanguard	Vanguard Small-Cap Index Fund Admiral	**	165,941
	Vanguard	Vanguard Mid-Cap Growth Index Fund Admiral	**	159,146
*	Nationwide	Nationwide Inv Destinations Modt Aggr Fund R6	**	148,570
	Federated Hermes	Federated Hermes Government Obligations Fd Premier	**	118,536
	Janus Henderson	Janus Henderson Global Life Sciences Fund I	**	114,852
	Vanguard	Vanguard Target Retirement 2020 Fund Investor	**	104,388
	Vanguard	Vanguard Energy Fund Admiral	**	87,684
	Vanguard	Vanguard Total International Bond Index Fund Adm	**	84,069
	T. Row Price	T Rowe Price New Era Fund	**	83,062
	Goldman Sachs	Goldman Sachs GQG Partners International Oppt R6	**	82,417
	Fidelity	Fidelity 500 Index Fund	**	65,960
	American Funds	American Century One Choice Blend+ 2060 Port R	**	64,115

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan 001
EIN 36-3258748
As of December 31,2022

(a)	(b) Identity of Issue, borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Vanguard	Fidelity 500 Index Fund	**	63,624
	Victory Sycamore	American Century One Choice Blend+ 2060 Port R	**	58,116
	Vanguard	Vanguard Target Retirement 2055 Fund Investor	**	52,387
	Dodge & Cox	Dodge & Cox International Stock Fund I	**	41,266
	Vanguard	Vanguard Target Retirement 2060 Fund Investor	**	38,711
	Dimensional Investment	DFA Emerging Markets Core Equity Portfolio Inst	**	36,165
	Avantis Investors	Avantis US Large Cap Value Fund Inst	**	33,239
	Fidelity	Fidelity International Index Fund	**	33,202
*	Nationwide	Nationwide Loomis All Cap Growth Fund R6	**	33,135
	Vanguard	Vanguard Emerging Markets Stock Index Fund Admiral	**	31,745
	Principal Global	Principal Global Real Estate Securities Fund Inst	**	31,301
	JP Morgan	JPMorgan Equity Income Fund R5	**	31,060
	JP Morgan	JPMorgan Large Cap Growth Fund R6	**	30,120
	Vanguard	Vanguard Target Retirement Income Fund Investor	**	29,645
*	Nationwide	Nationwide Inv Destinations Aggressive Fund R6	**	28,524
	Principal Global	Principal Global Real Estate Securities Fund R-6	**	21,911
	PGIM Investment	PGIM Total Return Bond Fund R6	**	21,677
	Fidelity	Fidelity US Bond Index Fund	**	21,467
	PIMCO	PIMCO Real Return Fund Institutional	**	21,412
	BlackRock	BlackRock High Yield Bond Portfolio K	**	18,871
	Diamond Hill	Diamond Hill Mid Cap Fund I	**	17,382
	PIMCO	PIMCO CommodityRealReturn Strategy Fund Inst	**	17,322
*	Nationwide	Nationwide Inv Destinations Moderate Fund R6	**	16,990
	BlackRock	BlackRock Total Return Fund K	**	16,625
	AllianceBernstein	AB Global Bond Fund I	**	13,575
	Vanguard	Vanguard Explorer Fund Admiral	**	10,822
	Avantis Investors	Avantis US Small Cap Value Fund Instl	**	10,716
	American Funds	Vanguard Strategic Small-Cap Equity Fund Investor	**	8,501
	Vanguard	Vanguard Inflation-Protected Securities Fund Admrl	**	8,291
*	Nationwide	Nationwide Inv Destinations Modt Conserv Fd R6	**	6,843
	BlackRock	BlackRock Strategic Income Opps Port Inst	**	5,317
*	Nationwide	Nationwide Inv Destinations Conservative Fund R6	**	4,478
	Vanguard	Vanguard Target Retirement 2065 Fund Investor	**	1,184
	Federated Hermes	Federated Hermes Total Return Bond Fund Inst	**	756
	Manning & Napier	Manning & Napier Rainier Interntl Discovery Srs Z	**	682
	Columbia Global	Columbia Global Technology Growth Fund Adv	**	481
	MFS Investments	MFS Mid Cap Value Fund R6	**	311
	Fidelity	Fidelity Advisor Focused Emerging Markets Fund Z	**	302
	PGIM Investments	PGIM Jennison Natural Resources Fund R6	**	169
Investments at fair value				<u>25,135,853</u>

Codilis & Associates, P.C. 401(k) Profit Sharing Plan
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Plan 001
EIN 36-3258748
As of December 31,2022

(a)	(b) Identity of Issue, borrower, Lessor, or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Nationwide Life Insurance Company	Guaranteed Investment Contract	**	<u>329,885</u>
*	Participant loans	Interest rates at 3.25% - 5.50%	-0-	<u>181,341</u>
		Total assets held at end of year		\$ <u>25,647,079</u>

* Party-in-interest to the Plan

** Cost omitted for participant directed investments

This Investments at fair value and Guaranteed Investment Contract has been prepared based on information certified as complete and accurate by Nationwide Life Insurance Company and Nationwide Trust Company, FSB.