

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan CUSTER OFFICE ENVIRONMENTS, INC. PROFIT SHARING AND EMPLOYEES' 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 01/01/1984
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) CUSTER OFFICE ENVIRONMENTAL, INC. 217 GRANDVILLE AVE SW SUITE 100 GRAND RAPIDS, MI 49503
2b	Employer Identification Number (EIN) 38-2351526
2c	Plan Sponsor's telephone number 616-458-6322
2d	Business code (see instructions) 442110

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.	09/26/2023	KATHY MARSHALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	308
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)	256
a(2) Total number of active participants at the end of the plan year		6a(2)	229
b Retired or separated participants receiving benefits		6b	5
c Other retired or separated participants entitled to future benefits.....		6c	76
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	310
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	310
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g	293
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	18
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 2S 2T 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan CUSTER OFFICE ENVIRONMENTS, INC. PROFIT SHARING AND EMPLOYEES' 401(K) PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 CUSTER OFFICE ENVIRONMENTAL, INC.	D Employer Identification Number (EIN) 38-2351526

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
GREENLEAF TRUST
38-3416104

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

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

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38-3416104

(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 21 38 57 64 65	TRUSTEE	62782	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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>CUSTER OFFICE ENVIRONMENTS, INC. PROFIT SHARING AND EMPLOYEES' 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CUSTER OFFICE ENVIRONMENTAL, INC.</u>	D Employer Identification Number (EIN) <u>38-2351526</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
b Receivables (less allowance for doubtful accounts):	
(1) Employer contributions.....	1b(1) <u>2220</u> <u>3404</u>
(2) Participant contributions.....	1b(2) <u>17418</u> <u>11542</u>
(3) Other.....	1b(3) <u>2935</u> <u>3056</u>
c General investments:	
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1) <u>47658</u> <u>32714</u>
(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) <u>143002</u> <u>117809</u>
(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) <u>10157240</u> <u>9285154</u>
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)
(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	10370473	9453679

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	13944	13218
k Total liabilities (add all amounts in lines 1g through 1j)	1k	13944	13218

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	10356529	9440461
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	303351	
(B) Participants	2a(1)(B)	1118224	
(C) Others (including rollovers)	2a(1)(C)	103602	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1525177
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)	7866	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7866
(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)	442459	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		442459
(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)		-2300995
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-325493
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	527793	
(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)		527793
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	62782	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		62782
j Total expenses. Add all expense amounts in column (b) and enter total	2j		590575
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-916068
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: EHTC

(2) EIN: 38-2498459

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan CUSTER OFFICE ENVIRONMENTS, INC. PROFIT SHARING AND EMPLOYEES' 401(K) PLAN		B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 CUSTER OFFICE ENVIRONMENTAL, INC.		D Employer Identification Number (EIN) 38-2351526
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): 38-3416104		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	
a	The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a
b	The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b
c	The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:	
a	The corresponding number for the plan year immediately preceding the current plan year.....	15a
b	The corresponding number for the second preceding plan year.....	15b
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:	
a	Enter the number of employers who withdrew during the preceding plan year	16a
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐	

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

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 _____

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Financial Statements and Supplementary Information
Years Ended December 31, 2022 and 2021



Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

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Independent Auditor's Report

Custer Office Environments, Inc. Profit
Sharing and Employees' Benefit Plan
Grand Rapids, Michigan

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

We have performed audits of the accompanying financial statements of Custer Office Environments, Inc. Profit Sharing and Employees' Benefit 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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

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

Opinion on the 2022 Financial Statements

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

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

Basis for Opinion on the Financial Statements

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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements* 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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 GAAP.

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

Supplemental Schedule Required by ERISA

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



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

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

In our opinion—

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

Echelbarger, Himebaugh, Tamm & Co., PC

Echelbarger, Himebaugh, Tamm and Co.
Grand Rapids, MI

August 25, 2023

Financial Statements

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	<i>2022</i>	<i>2021</i>
Assets		
Investments, at Fair Value:		
Money market funds	\$ 32,714	\$ 47,658
Mutual funds	9,285,154	10,157,240
Total Investments	9,317,868	10,204,898
Receivables:		
Contributions receivable:		
Employers	3,404	2,220
Participants	11,542	17,418
Dividend and interest	3,056	2,935
Notes receivable from participants	117,809	143,002
Total Receivables	135,811	165,575
Total Assets	9,453,679	10,370,473
Liabilities		
Accounts Payable- Administrative fees payable	13,218	13,944
Net Assets Available for Benefits	\$ 9,440,461	\$10,356,529

See Independent Auditor's Report.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Statements of Changes in Net Assets Available for Benefits

<i>Years Ended December 31,</i>	<i>2022</i>	<i>2021</i>
Additions to Net Assets Attributed to:		
Investment income:		
Net investment appreciation	\$ -	\$ 894,613
Dividends and interest	442,459	353,393
Total Investment Income	442,459	1,248,006
Contributions:		
Employer matching	303,351	235,425
Participant rollover	103,602	538,914
Participant deferral	1,118,224	834,403
Interest on notes receivable from participants	7,866	5,320
Total Contributions	1,533,043	1,614,062
Total Additions	1,975,502	2,862,068
Deductions from Net Assets Attributed to:		
Net investment depreciation	2,300,995	-
Benefits paid to participants	527,793	333,185
Administrative expenses	62,782	52,331
Total Deductions	2,891,570	385,516
Net Increase in Net Assets	(916,068)	2,476,552
Net Assets Available for Benefits, Beginning of Year	10,356,529	7,879,977
Net Assets Available for Benefits, End of Year	\$ 9,440,461	\$ 10,356,529

See Independent Auditor's Report.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

Note 1 - Description of the Plan

The following brief description of Custer Office Environments, Inc. (the Company) Profit Sharing and Employees' Benefit Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement or Summary Plan Description for a more complete description of the Plan's provisions.

Beginning in April 2020, the Plan enacted several provisions from The Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"), specifically, allowing Plan participants to take CARES Act distributions and deferments on then-current, outstanding loan balances throughout the remainder of calendar-year 2020 (the "CARES Act Period"). In accordance with the CARES Act, eligible participants could have requested a Coronavirus-related distribution ("CRD") of up to \$100,000 in the aggregate across all retirement plans due to adverse financial consequences from COVID-19. CARES Act loan deferments allowed impacted participants to freeze their 401(k) loan repayments throughout the CARES Act Period, with loans being re-amortized using a payoff date twelve months later than the original date, and loan repayments restarting in 2021. Finally, the participants who were set to receive a Required Minimum Distribution ("RMD") payment in 2020 were notified by the Company that they were eligible to waive their payment for the 2020 calendar year and were required to contact Vanguard, the plan recordkeeper, if they wished to defer. If employees were set to start their RMD payments in 2021, the applicable start date was automatically deferred to 2022.

General

The Plan is a defined contribution plan which covers substantially all full-time employees of the Company. Effective December 1, 2018, the Plan was amended to include substantially all full-time employees of C.S. Erickson (CSE), a member of the controlled group which includes the Company. Effective September 1, 2018, the Plan transferred all of its assets to a new trustee and record keeper, Greenleaf Trust. Effective October 1, 2021, the Plan was amended to include substantially all full-time employees of Century Floorspace (CFS), a member of the controlled group which includes the Company. Effective January 1, 2022, the Plan was amended to include substantially all full-time employees of Uhuru Design, LLC (UHU), a member of the controlled group which includes the Company. Effective June 1, 2022, the Plan was amended to include sustainably all full-time employees of Canyon Equities, Inc. (CE), a member of the controlled group. Of which most employees had been previously reflected in the Plan under another division of the Plan, Custer Office Environments, Inc (COE). COE was previously the primary company of the Plan until the restructuring of the Company in 2022. Effective December 1, 2022, the Plan was amended to include substantially all full-time employees of Faulkbuilt Grand Rapids (FBGR), a member of the controlled group which includes the Company. The Plan contains two main components: a 401(k) deferral component and a discretionary profit-sharing component. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

Participation Requirements

Each employee of the Company is eligible to become a participant in the 401(k) component of the Plan on the first day of the month following completion of 90 days of service for the Company, as defined by the Plan, and attaining age 18. Each employee of the Company is also eligible for matching contributions and to become a participant in the profit-sharing component of the Plan on the first day of the month following completion of 90 days of service and attaining age 18.

Contributions

The 401(k) component allows eligible participants to defer part of their compensation through voluntary salary or wage reduction, and the Company may make a matching contribution as determined by the Company's management each year. Eligible employees receive a discretionary matching contribution which was 2% of employee's eligible compensation for the years ended December 31, 2022 and 2021 for Canyon and COE, 3% of employee's eligible compensation for the years ended December 31, 2022 and 2021 for CSE, 1% of employee's eligible compensation for the year ended December 31, 2022 and 2021 for CFS, and 2% and zero percent of employee's eligible compensation for the year ended December 31, 2022 for FBGR and UHU, respectively.

The Company also has the option each year to make a profit-sharing contribution to the Plan, in an amount determined by management. No profit-sharing contribution was approved for either of the Plan years ended December 31, 2022 and 2021.

Effective January 1, 2010, employees not already deferring a minimum of 3% of compensation were automatically enrolled in the Plan. The automatic deferral percentage increases by 1% each Plan year beginning January 1, 2012 from 3% of compensation up to a maximum of 10% of compensation for those employees that do not make any changes to their elective deferral. Employees may elect an alternative deferral amount or elect not to participate.

Participants direct the investment of the contributions into various investment options offered by the Plan. Currently, the Plan offers various mutual funds and a money market fund as investment options for participants.

Allocations to Participant Accounts

Each participant's account is credited with the participant's and the Company's contributions and an allocation of investment earnings or losses. Allocations to participants' accounts are based on compensation or account balances, as specified in the Plan Agreement.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

Vesting

Participant contributions and earnings thereon are fully vested at all times. The remainder of participant accounts vest based on a two year grading schedule.

<u>Completed Years of Service:</u>	<u>Vested %</u>
1	50%
2	100%

Forfeitures

Forfeitures attributable to employer match contributions are used to offset future match contributions. Forfeitures attributable to profit-sharing contributions are reallocated to the accounts of participants who are eligible to share in the Company's profit-sharing contribution for that Plan year based on eligible compensation. Forfeiture activity is as follows:

<u>December 31,</u>	<u>2022</u>	<u>2021</u>
Forfeitures - beginning balance	\$ 6,466	\$ 2,956
Investment income	(2,381)	8
Used to offset employer contributions	-	-
Used to pay plan expenses	(6,700)	-
New forfeitures	3,854	3,502
Forfeitures - ending balance	\$ 1,239	\$ 6,466

Investment Options

If a participant fails to direct their contributions to any designated investment options under the plan the funds will be invested in the appropriate "lifecycle fund" fund based on the participants normal retirement age.

Payment of Benefits

Participants, or their beneficiaries, may request payment of benefits at any time after their retirement, termination of employment or death. The Plan allows for partial in-service withdrawals prior to retirement if the participant meets certain age or hardship withdrawal requirements. Such withdrawals are subject to approval by the Plan Administrator.

As previously described in the "General" section above, in accordance with the CARES Act, eligible participants could have requested a CRD of up to \$100,000 from their participant account, without being subject to the 10 percent early distribution tax under the IRC. Participants could have elected to repay some or all of their CRD within three years.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

Participants qualified for CRDs if they met any of the following:

- You were diagnosed with the virus SARS-CoV-2 or with COVID-19 by a test approved by the Centers for Disease Control and Prevention
- Your spouse or dependent was diagnosed with SARS-CoV-2 or with COVID-19 by a test approved by the Centers for Disease Control and Prevention
- You experienced adverse financial consequences as a result of being quarantined, being furloughed or laid off, or having work hours reduced due to SARS-CoV-2 or COVID-19
- You experienced adverse financial consequences as a result of being unable to work due to lack of child care due to SARS-CoV-2 or COVID-19
- You experienced adverse financial consequences as a result of closing or reducing hours of a business that you own or operate due to SARS-CoV-2 or COVID-19

As permitted by the CARES Act, the Plan could rely on a participant certification that the participant satisfies one or more of the above conditions in determining whether any distribution is a CARES Act distribution. Each participant self-certified as to his or her eligibility.

Additionally, CARES Act distributions were not eligible rollover distributions and were subject to income tax withholding at 10%, unless the participant elected a different percentage or 0% withholding. Income taxes on CARES Act distributions may be paid ratably over a three-year period. CARES Act distributions were not subject to the 10% early withdrawal penalty.

Approximately \$6,000 of CRDs were made during the CARES Act Period.

Notes Receivable from Participants

Participants may borrow from their accounts a maximum amount equal to the lesser of \$50,000 or 50% of their vested account balance. Note terms range from one to five years. The notes are secured by the balance in the participant's account and bear interest. For the years ended December 31, 2022 and 2021 the interest rate was to be at a reasonable commercial interest rate. The interest rates on the notes outstanding, which is fixed for the life of the loan, range between 5.25% and 8.00% as of December 31, 2022 and 4.25% and 6.50% as of December 31, 2021, respectively. Principal and interest are paid through payroll deductions over the term of the note.

Administrative Expenses

The Company pays all legal and accounting fees for the Plan. The trustee charges custody, recordkeeping and fund management fees against the individual funds on a pro rata basis according to the market values of the funds at the end of each year. Administrative expenses also include certain participant-directed fees, such as distribution or loan origination fees, charged directly to participant accounts.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been prepared in accordance with the accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Risks and Uncertainties

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

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants on the measurement date. 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 plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable - Participant Loans

Participant loans are classified as notes receivable from participants, and are measured at the unpaid principal balance plus unpaid accrued interest. Defaulted loans, if any, are reclassified as distributions based upon the terms of the Plan Agreement. Interest income on participant loans is recognized on the Statements of Changes in Net Assets Available for Benefits as earned.

As previously described in the "General" section above, CARES Act loan deferments allowed impacted participants to freeze their 401(k) loan repayments through the CARES Act Period, with loans being re-amortized, and loan repayments restarting in 2021.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

Payment of Benefits

Benefits are recorded when paid.

Income Taxes

Accounting principles generally accepted in the United States of America require Plan Management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there currently are no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2019.

Note 3 - Fair Value Measurements

In accordance with ASC 820, *Fair Value Measurements and Disclosures*, the Plan utilizes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs are unadjusted quoted prices in active markets 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 and liabilities in active markets, quoted prices for identical or similar assets and liabilities in inactive markets, and other input that are observable or can be corroborated by observable market data.

Level 3 - Inputs to the valuation methodology are both significant to the fair value measurement and unobservable. Such inputs typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability, including certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The following valuation methodologies were used to measure the fair value of the Plan's investments:

Money market and mutual funds: Valued at quoted market prices in an exchange and active market, which represent the net asset value of shares held by the Plan.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

The Plan's valuation methods may result in a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Although Plan management believes the valuation methods are appropriate and consistent with the 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 set forth the Plan's investments by level within the fair value hierarchy. There have been no significant transfers into or out of Levels 1, 2 or 3.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Investments, at fair value				
Money market fund	\$ 32,714	\$ -	\$ -	\$ 32,714
Mutual Funds:				
Domestic stock funds	2,614,753	-	-	2,614,753
Bond funds	426,159	-	-	426,159
International stock funds	409,607	-	-	409,607
Other funds	5,834,635	-	-	5,834,635
Total mutual funds	9,285,154	-	-	9,285,154
Total investments, at fair value	\$ 9,317,868	\$ -	\$ -	\$9,317,868

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

	Level 1	Level 2	Level 3	Total
Investments, at fair value				
Money market fund	\$ 47,658	\$ -	\$ -	\$ 47,658
Mutual Funds:				
Domestic stock funds	2,973,896	-	-	2,973,896
Bond funds	463,532	-	-	463,532
International stock funds	437,272	-	-	437,272
Other funds	6,282,540	-	-	6,282,540
Total mutual funds	10,157,240	-	-	10,157,240
Total investments, at fair value	\$10,204,898	\$ -	\$ -	\$10,204,898

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

Note 4 - Investments and Information Certified by the Plan's Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified the data in this note included in the accompanying 2022 and 2021 financial statements and supplemental schedule as complete and accurate. All investments are held by the Trustee. The amounts included in the financial statements at December 31, 2022 and 2021, are the values as reported to the Plan by the Trustee and are summarized as follows:

<i>December 31,</i>	2022	2021
Investments at fair value as determined by quoted market prices:		
Money market fund	\$ 32,714	\$ 47,658
Mutual funds:		
Vanguard 500 Index Admiral Share	1,005,633 *	1,052,567 *
T. Rowe Price Retirement Fund 2030	972,217 *	1,120,587 *
T. Rowe Price Retirement Fund 2025	944,050 *	1,160,055 *
T. Rowe Price Retirement Fund 2035	900,659 *	1,005,752 *
T. Rowe Price Retirement Fund 2040	864,525 *	949,704 *
T. Rowe Price Retirement Fund 2045	659,027 *	653,220 *
T. Rowe Price Retirement Fund 2050	587,515 *	540,654 *
T. Rowe Price Retirement Fund 2055	506,584 *	433,081
Other	2,844,944	3,241,620
Total investments at fair value	\$ 9,317,868	\$10,204,898

(*) Represent at least 5% of total Plan assets at December 31, 2022 and 2021, respectively.

The Plan's investment income (net appreciation or depreciation in fair value includes gain or losses of investments sold, as well as held during the year) is as follows:

<i>December 31,</i>	2022	2021
Net investment appreciation (depreciation)	\$ (2,300,995)	\$ 894,613
Dividends and interest	\$ 442,459	\$ 353,393
Interest on notes receivable from participants	\$ 7,866	\$ 5,320

The Plan's independent auditors did not perform auditing procedures with respect to this information included in this note except for comparing such information to the related information included in the financial statements and supplemental schedule.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Notes to Financial Statements

Note 5 - Parties-In-Interest

Certain Plan investments are shares of mutual funds and a money market account managed by Greenleaf Trust. Greenleaf Trust is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to Greenleaf Trust amounted to \$63,508 and \$49,130 for the year ended December 31, 2022 and 2021, respectively.

Note 6 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate or suspend contributions at any time, and to terminate the Plan subject to the provisions of ERISA. In the event of termination, each participant's account will become fully vested.

Note 7 - Income Tax Status

The Company has adopted the Greenleaf Trust Contribution Prototype Non-standardized Profit Sharing Plan With CODA. The Internal Revenue Service has determined and informed Greenleaf Trust by a letter dated March 31, 2014, that the volume-submitter plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving this letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified.

Note 8 - Delinquent Participant Contributions

During 2022, the Plan was untimely in remitting certain participant contributions, including loan repayments, in the amount of \$17,093. Late remittances of participant contributions constitute a prohibited transaction under ERISA section 406, regardless of materiality. The Plan remitted the delinquent participant contributions, as well as the related matching contributions, in 2022.

No lost earnings related to delinquent participant contributions were noted by the Plan sponsor and Trustee.

Note 9 - Subsequent Events

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through August 25, 2023, the date the financial statements were available to be issued.

In March 2023, the Company sold its interest in Uhuru Design which resulted in the Uhuru division being terminated in the Plan. The accounts related to the participants employed by Uhuru remain in the plan until transferred or distributed by the participant. As of the date of the financial statements there was no material effect of the division's termination to the Plan.

Supplementary Information

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

Schedule H, Line 4a - Schedule of Delinquent Contributions

EIN: 38-2351526

Plan Number: 003

Form 5500, Schedule H, Line 4a

Participant Contributions Transferred Late to the Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are included: ☒		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Plan Year					
2022	\$ 17,093	\$ 17,093	\$ 17,093	\$ -	\$ -
Total	\$ 17,093	\$ 17,093	\$ 17,093	\$ -	\$ -

2022 Delinquent Participant Contributions: No lost earnings found related to the delinquent contributions.
No lost earnings or applicable excise tax will be reported on form 5330.

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

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

EIN: 38-2351526

Plan Number: 003

Form 5500, Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
Identity of Issue, borrower, lessor, or similar party	Description of Investment Including Maturity Date, Rate of Interest, collateral, par or maturity value	Cost	Current Value	
Money market fund:				
Northern Institutional Treasury Portfolio	Money Market Fund	* \$	32,714	
Mutual funds:				
T. Rowe Price:				
Growth Stock I	Mutual Fund	*	131,908	
Retirement Balanced Fund	Mutual Fund	*	93,889	
Retirement 2020 Fund	Mutual Fund	*	100,206	
Retirement 2025 Fund	Mutual Fund	*	944,050	
Retirement 2030 Fund	Mutual Fund	*	972,217	
Retirement 2035 Fund	Mutual Fund	*	900,659	
Retirement 2040 Fund	Mutual Fund	*	864,525	
Retirement 2045 Fund	Mutual Fund	*	659,027	
Retirement 2050 Fund	Mutual Fund	*	587,515	
Retirement 2055 Fund	Mutual Fund	*	506,584	
Retirement 2060 Fund	Mutual Fund	*	166,557	
Delaware:				
Emerging Market R6	Mutual Fund	*	15,565	
Small Cap Value R6	Mutual Fund	*	16,064	
Hartford:				
Dividend and Growth R6	Mutual Fund	*	107,856	
International Opportunity R6	Mutual Fund	*	46,597	
MidCap R6	Mutual Fund	*	31,243	
Vanguard:				
500 Index Admiral Share	Mutual Fund	*	1,005,633	
Intermediate Term Treasury Admiral	Mutual Fund	*	39,406	
Mid Cap Index Admiral Shares	Mutual Fund	*	353,317	
Short-Term Investment Grade Fund Adm	Mutual Fund	*	334,619	
Small Cap Index Admiral Shares	Mutual Fund	*	345,737	
Total Bond Market Admiral Shares	Mutual Fund	*	426,159	
Total Intl Stock Index Admiral	Mutual Fund	*	363,010	
JP Morgan Mid Cap Value R6	Mutual Fund	*	36,417	
Wasatch Core Growth Institutional	Mutual Fund	*	201,354	
PIMCO Total Return Fund	Mutual Fund	*	35,040	
Total mutual funds			9,285,154	
** Participant loans	5.25% - 8.00%	\$0	117,809	
TOTAL		\$	9,435,677	

(*) The cost of participant directed investments not required to be disclosed.

(**) A party-in-interest as defined by ERISA

Custer Office Environments, Inc. Profit Sharing and Employees' Benefit Plan

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

EIN: 38-2351526

Plan Number: 003

Form 5500, Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
Identity of Issue, borrower, lessor, or similar party	Description of Investment Including Maturity Date, Rate of Interest, collateral, par or maturity value	Cost	Current Value	
Money market fund:				
Northern Institutional Treasury Portfolio	Money Market Fund	* \$	32,714	
Mutual funds:				
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Growth Stock I	Mutual Fund	*	131,908	
Retirement Balanced Fund	Mutual Fund	*	93,889	
Retirement 2020 Fund	Mutual Fund	*	100,206	
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Retirement 2035 Fund	Mutual Fund	*	900,659	
Retirement 2040 Fund	Mutual Fund	*	864,525	
Retirement 2045 Fund	Mutual Fund	*	659,027	
Retirement 2050 Fund	Mutual Fund	*	587,515	
Retirement 2055 Fund	Mutual Fund	*	506,584	
Retirement 2060 Fund	Mutual Fund	*	166,557	
Delaware:				
Emerging Market R6	Mutual Fund	*	15,565	
Small Cap Value R6	Mutual Fund	*	16,064	
Hartford:				
Dividend and Growth R6	Mutual Fund	*	107,856	
International Opportunity R6	Mutual Fund	*	46,597	
MidCap R6	Mutual Fund	*	31,243	
Vanguard:				
500 Index Admiral Share	Mutual Fund	*	1,005,633	
Intermediate Term Treasury Admiral	Mutual Fund	*	39,406	
Mid Cap Index Admiral Shares	Mutual Fund	*	353,317	
Short-Term Investment Grade Fund Adm	Mutual Fund	*	334,619	
Small Cap Index Admiral Shares	Mutual Fund	*	345,737	
Total Bond Market Admiral Shares	Mutual Fund	*	426,159	
Total Intl Stock Index Admiral	Mutual Fund	*	363,010	
JP Morgan Mid Cap Value R6	Mutual Fund	*	36,417	
Wasatch Core Growth Institutional	Mutual Fund	*	201,354	
PIMCO Total Return Fund	Mutual Fund	*	35,040	
Total mutual funds			9,285,154	
** Participant loans	5.25% - 8.00%	\$0	117,809	
TOTAL		\$	9,435,677	

(*) The cost of participant directed investments not required to be disclosed.

(**) A party-in-interest as defined by ERISA

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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 Custer Office Environments, Inc. Profit Sharing and Employees' 401(k) Plan	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan 01/01/1984
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) Custer Office Environmental, Inc. 217 Grandville Ave SW Suite 100 Grand Rapids MI 49503	2b Employer Identification Number (EIN) 38-2351526
	2c Plan Sponsor's telephone number (616) 458-6322
	2d Business code (see instructions) 442110

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	<i>Kathy Marshall</i>	<i>9/26/23</i>	Kathy Marshall
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413