

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan	<u>YOUR PEOPLE PROFESSIONALS MULTIPLE EMPLOYER PLAN</u> 1b Three-digit plan number (PN) ▶ <u>002</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>YOUR PEOPLE PROFESSIONALS, INC. DBA YOUR PEOPLE PROFESSIONALS</u> <u>2605 S MILLER STE., STE 107</u> <u>SANTA MARIA, CA 93455</u>	1c Effective date of plan <u>01/01/2003</u> 2b Employer Identification Number (EIN) <u>77-0424662</u> 2c Plan Sponsor's telephone number <u>805-928-5725</u> 2d Business code (see instructions) <u>541990</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2023	SANDRA DICKERSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2023	SANDRA DICKERSON
	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		5 473
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) 364
a(2) Total number of active participants at the end of the plan year		6a(2) 397
b Retired or separated participants receiving benefits		6b 117
c Other retired or separated participants entitled to future benefits.....		6c 0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 514
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 514
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 285
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D		
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 YOUR PEOPLE PROFESSIONALS MULTIPLE EMPLOYER PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 YOUR PEOPLE PROFESSIONALS, INC. DBA YOUR PEOPLE PROFESSIONALS	D Employer Identification Number (EIN) 77-0424662	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

SLAVIC INTEGRATED ADMINISTRATION

65-0608221

(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 37 38 50	TPA	83654	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SLAVIC MUTUAL FUND MANAGEMENT CORP

59-2749576

(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?
28 51	PORTFOLIO MGMT	8985	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>YOUR PEOPLE PROFESSIONALS MULTIPLE EMPLOYER PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>YOUR PEOPLE PROFESSIONALS, INC. DBA YOUR PEOPLE PROFESSIONALS</u>		D Employer Identification Number (EIN) <u>77-0424662</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)	258149	238883
(2) Participant contributions.....	1b(2)	69016	73053
(3) Other.....	1b(3)	1726	1299
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)	97462	82107
(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)	10734987	8909918
(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	11161340	9305260

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	11161340	9305260
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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)	462163	
(B) Participants	2a(1)(B)	903879	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1366042
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)	3957	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3957
(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)	217368	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		217368
(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)		-1730898
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-143531
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1619910	
(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)		1619910
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	83654	
(3) Investment advisory and management fees	2i(3)	8985	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		92639
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1712549
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1856080
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: CALIBER AUDIT & ATTEST, LLP

(2) EIN: 26-2350873

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		540000
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 YOUR PEOPLE PROFESSIONALS MULTIPLE EMPLOYER PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 YOUR PEOPLE PROFESSIONALS, INC. DBA YOUR PEOPLE PROFESSIONALS		D Employer Identification Number (EIN) 77-0424662
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 65-0708495		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

Your People Professionals Multiple Employer Plan

Financial Statements

December 31, 2022 and 2021

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Independent Auditors' Report

To the Plan Administrator, Trustees and Participants
of the Your People Professionals Multiple Employer Plan
Santa Maria, California

Opinion

We have audited the accompanying financial statements of the Your People Professionals Multiple Employer Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Your People Professionals Multiple Employer Plan as of December 31, 2022 and 2021, and the changes in its net assets available for benefits for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibility for the Audit of the Financial Statements section of our report. We are required to be independent of Your People Professionals Multiple Employer 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

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 Your People Professionals Multiple Employer Plan's ability to continue as a going concern within one year after the date that 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 or which may become due to such participants.



Independent Auditors' Report – Continued

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement 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 procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Your People Professionals Multiple Employer 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.
- Concluding whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Your People Professionals Multiple Employer Plan's ability to continue as a going concern for a reasonable period of time.

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.



Independent Auditors' Report – Continued

Supplemental Schedule Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental 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 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated in all material respects in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Caliber Audit & Attest, LLP

San Luis Obispo, California

September 28, 2023

Your People Professionals Multiple Employer Plan

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

<i>ASSETS</i>	<i>2022</i>	<i>2021</i>
<i>Investments at fair value (See Note 3)</i>	<i>\$ 8,909,918</i>	<i>\$ 10,734,987</i>
<i>Receivables</i>		
Participant contributions	73,053	69,016
Employer contributions	238,883	258,149
Notes receivable from participants	82,107	97,462
Other	1,299	1,726
Total receivables	395,342	426,353
Total assets	9,305,260	11,161,340
<i>LIABILITIES</i>		
Total liabilities	-	-
<i>NET ASSETS AVAILABLE FOR BENEFITS</i>	<i>\$ 9,305,260</i>	<i>\$ 11,161,340</i>

See Notes to Financial Statements.

Your People Professionals Multiple Employer Plan

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

Additions to net assets attributed to:

Contributions:	
Participant	\$ 903,879
Employer	462,163
Total contributions	<u>1,366,042</u>
Interest and dividend income	217,368
Interest on notes receivable from participants	<u>3,957</u>
Total additions	<u>1,587,367</u>

Deductions from net assets attributed to:

Net depreciation in fair value of investments	1,730,898
Benefits paid to participants	1,619,910
Administrative fees	92,639
Total deductions	<u>3,443,447</u>
Net decrease	(1,856,080)

Net assets available for benefits:

Beginning of year	<u>11,161,340</u>
End of year	<u>\$ 9,305,260</u>

See Notes to Financial Statements.

Your People Professionals Multiple Employer Plan

Notes to Financial Statements

Note 1. Plan Description

The following description of the Your People Professionals Multiple Employer Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a multiple employer defined contribution plan covering all employees who have reached the minimum age and service requirements, which varies by each participating employer. With the consent of Your People Professionals (the Company), Plan sponsor, an employer may adopt the Plan and become a party to the Trust by executing an adoption agreement, which becomes part of the plan agreement.

Employers in the Plan include Your People Professionals, Acuña, Regli & Klein, LLP, British Benevolent Society, CFL, Inc., CMS Collaborative, Inc., Coastal Business Finance, Courtland-Dane Management Group, Inc., CSA Enterprises, Inc. DBA Spectrum Property Services, Eden Counseling Services, Inc., Lemos Feed and Pet Supply, Moreland Thompson, Inc., New Rule Productions, Inc., Patio Pacific, Inc., Penningtons Manches (California) LLP, Pismo Creek R. V. Resort, Inc, PRP Companies, Renco, Inc. d.b.a. Renaissance Antiques, SM Energy Management, LLC, Snider Precision, Inc., Torchlight Marketing (formerly Systems & Marketing Solutions, Inc.), Team Operating, L.L.C., Thira Solutions, Inc., and Veleta Capital, LLC.

Employers that have adopted into the Plan, but have not yet participated include Krummrich Engineering Corp., Paul Davis Insurance Services, Inc., and Vista Del Lago Owners Association. The Plan is a defined contribution plan under Section 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan administration:

The Company is the Plan sponsor and Plan administrator. The Plan administrator is responsible for carrying out the duties imposed under ERISA, including oversight of the Plan, appropriateness of investment offerings, and monitoring of investment performance.

Contributions:

In general, unless otherwise stated in the employer adoption agreement, participating employees may contribute, through payroll deductions, not less than 1% and no more than 100% of wages as defined in the Plan, or the amount allowed by the Internal Revenue Service (IRS) (whichever is less). Participants are allowed to make pre-tax contributions and after-tax Roth contributions. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Certain employers have elected auto-enrollment provisions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the

Your People Professionals Multiple Employer Plan

Notes to Financial Statements

Plan. Employer and profit-sharing contributions are discretionary and set by each participating employer. Contributions are subject to certain IRS limitations.

Participant accounts:

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

Vesting:

Participants are vested immediately in their contributions plus actual earnings thereon. Certain adoption agreements have a safe harbor match election. A participant's vested interest in their safe harbor matching contributions plus actual earnings thereon are immediately vested regardless of the number of years of service, unless other requirements stated in the employer adoption agreement. If safe harbor has not been adopted, unless otherwise stated in the employer adoption agreement, the balance of vesting in the participants' accounts for those employers with employer match and/or profit sharing is based on years of service as follows:

<i>Years of service</i>	<i>Vested</i>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

If an active participant dies or becomes disabled prior to attaining the normal retirement age, the participant becomes 100 percent vested.

Notes receivable from participants:

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are not allowed from Roth contributions and any gains thereon; however, Roth balances are used in assessing the 50% loan limit. The loans are secured by the balance in the participant's account and bear interest at a rate which has been determined by the Plan administrator as a reasonable rate of interest, commensurate with local prevailing rates, as of the loan date. Principal and interest are paid ratably through monthly payroll deductions.

Your People Professionals Multiple Employer Plan

Notes to Financial Statements

Benefit payments and withdrawals:

On termination of service due to death, disability or retirement, benefits will be paid in lump-sum distribution equal to the participant's vested account balance. For termination of service for other reasons, a participant may elect to receive a lump-sum distribution equal to the vested value of their account, or leave the value of their account on deposit until normal retirement (age 65), if the participant's vested account balance is greater than \$5,000. If a participant's vested account balance is less than \$5,000, the participant will automatically receive payment in the form of a lump sum. A participant may withdraw the vested value of their accounts for reasons of hardship.

Forfeited accounts:

Forfeitures result from non-vested benefit payments remaining in the Plan for all terminated employees or adjustments, if any. Upon reaching the break-in-service requirement, as defined in the plan agreement, forfeitures generated are added to the forfeiture reserve balance.

Forfeitures may be applied to reduce administrative expenses of the Plan or to supplement employer contributions. During the year ended December 31, 2022, \$1,579 of forfeitures were used to fund employer contributions. The forfeiture balance at December 31, 2022 and 2021 was \$5,541 and \$3,284, respectively.

Note 2. Significant Accounting Policies

Basis of accounting:

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America 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.

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. The Plan sponsor's management determines the Plan's valuation policies utilizing information provided by the custodian and third-party administrator. See Note 3 for 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 Plan's gains and losses on investments bought and sold as well as held during the year.

Your People Professionals Multiple Employer Plan

Notes to Financial Statements

Notes receivable from participants:

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

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.

Payment of benefits:

Benefits are recorded when paid.

Transfers:

Transfers in and transfers out represent transfers from adopting employers entering or terminating participation in the multiple employer plan, respectively.

Administrative expenses:

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain investment-related expenses are included in net appreciation (depreciation) of fair value of investments.

For the year ended December 31, 2022, asset-based fees were based on individual participant's average account balance and were paid through quarterly debits of the participant's account. Loan fees, asset management fees and administrative fees were also charged to the participant accounts. Substantially all other expenses of maintaining the Plan are paid by the Plan sponsor.

Note 3. Investments and Fair Value Measurements

The *Fair Value Measurements* topic of the Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC)* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;

Your People Professionals Multiple Employer Plan

Notes to Financial Statements

- 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 by other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

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

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

	<i>Level 1</i>
Mutual funds, total investments at fair value	<u><u>\$ 8,909,918</u></u>

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

	<i>Level 1</i>
Mutual funds, total investments at fair value	<u><u>\$ 10,734,987</u></u>

Note 4. Related Party and Party-in-Interest Transactions

Slavic Integrated Administration is the contract administrator of the Plan and provides administrative services. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

All investments are held with Fidelity, as the custodian, and Fidelity is a party-in-interest with respect to the Plan.

Notes receivable from the participants and the related interest income are also considered party-in-interest transactions.

Your People Professionals Multiple Employer Plan

Notes to Financial Statements

Note 5. Transfers

The Plan occasionally has transfers in and transfers out, which represent transfers from adopting employers entering or terminating participation in the multiple employer plan, respectively. During the year ended December 31, 2022, there were no plan transfers.

Note 6. Plan Termination

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

Note 7. Tax Status

The Company has adopted a non-standardized pre-approved profit sharing 401(k) plan. The Internal Revenue Service has opined and informed the pre-approved plan provider by a letter dated June 30, 2020, that the pre-approved plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Including any applicable amendments, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

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 applicable taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan as of December 31, 2022, and is not aware of any 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 are currently no audits for any tax periods in progress.

Note 8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Because of 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 change could materially affect the participants' account balances and amounts reported in the statements of net assets available for benefits.

Note 9. Reconciliation of Financial Statements to 5500

Certain amounts included on Schedule H Part I and II on the Annual Return/Report of Employee Benefits Plan (Form 5500) have been grouped differently for purposes of presentation in the financial statements.

Your People Professionals Multiple Employer Plan

Notes to Financial Statements

There were no reconciling items between the financial statements and Form 5500 as of December 31, 2022 and December 31, 2021.

Note 10. Subsequent Events

The Plan has evaluated subsequent events through September 28, 2023, the date the financial statements were available to be issued.

Supplemental Information
Your People Professionals Multiple Employer Plan
Schedule H, Line 4i Form 5500
Schedule of Assets (Held at End of Year)
EIN 77-0424662 Plan #002
December 31, 2022

(a)	(b) Identity of Issue or Borrower	(c) Description of Investment	(d) Cost	(e) Current Value
	ACMVX - American Century Mid Cap Value	Mutual fund	**	\$ 70,321
	BTMKX - iShares MSCI EAFE International Index K	Mutual fund	**	422,454
	FXNAX - Fidelity US Bond Index	Mutual fund	**	532,468
	MEIAX - MFS Value	Mutual fund	**	364
	OGMIX - Invesco Oppenheimer Gold & Special Minerals I	Mutual fund	**	32,588
*	PRDGX - T. Rowe Price Dividend Growth	Mutual fund	**	470,048
	PRWAX - T. Rowe Price New American Growth	Mutual fund	**	263,245
	RERGX - American Funds EuroPacific R6	Mutual fund	**	10,261
	RNPGX - American Funds New Perspective R6	Mutual fund	**	55,793
	RWIGX - American Funds Capital World G & I R6	Mutual fund	**	156,046
	SHISX - BlackRock Health Sciences Svc	Mutual fund	**	134,103
	SVSPX - SSgA S&P Index 500	Mutual fund	**	258,170
	VAIPX - Vanguard Inflation Protected Securities	Mutual fund	**	5,285
	VBILX - Vanguard Intermediate-Term Bond Index Ad	Mutual fund	**	886,764
	VBIRX - Vanguard Short-Term Bond Index Admiral	Mutual fund	**	333,578
	VCSAX - Vanguard Consumer Staples Index Fund Adm C	Mutual fund	**	306,741
	VEUSX - Vanguard European Stock Index Admiral	Mutual fund	**	78,805
	VFFVX - Vanguard Target Retirement 2055	Mutual fund	**	55,057
	VFIFX - Vanguard Target Retirement 2050	Mutual fund	**	43,440
	VFORX - Vanguard Target Retirement 2040	Mutual fund	**	3,079
	VGSLX - Vanguard Real Estate Index Admiral	Mutual fund	**	29,610
	VIMAX - Vanguard Mid Cap Index Admiral	Mutual fund	**	87,154
	VITAX - Vanguard Information Technology Index Ad	Mutual fund	**	46,917
	VMFXX - Vanguard Federal Money Market	Mutual fund	**	674,641
	VMGMX - Vanguard Mid Cap Growth Index Admiral	Mutual fund	**	90,100
	VMRXX - Vanguard Money Mkt Reserve Prom	Mutual fund	**	1
	VSGAX - Vanguard Small Cap Growth Index Adm	Mutual fund	**	68,997
	VSGDX - Vanguard Short-Term Federal Admiral	Mutual fund	**	20,348
	VTAPX - Vanguard Short-Term Inf Prot Index Admir	Mutual fund	**	69,853
	VTHRX - Vanguard Target Retirement 2030	Mutual fund	**	181,839
	VTIVX - Vanguard Target Retirement 2045	Mutual fund	**	15,288
	VTSEX - Vanguard Total Stock Market Index Admira	Mutual fund	**	2,739,623
	VTTVX - Vanguard Target Retirement 2025	Mutual fund	**	446,239
	BlackRock Total Stock Market Index K	Mutual fund	**	381
	Invesco Discovery Mid Cap Growth Fund RI	Mutual fund	**	192,287
	Vanguard FTSE Social Index Admiral	Mutual fund	**	89,939
	Vanguard FTSE Social Index Admiral	Mutual fund	**	11,517
	Vanguard Small Cap Index Admiral	Mutual fund	**	8,464
	Vanguard Target Retirement 2060	Mutual fund	**	18,110
*	Participant Loans	Interest (4.25% - 7%)	- 0 -	82,107
				\$ 8,992,025

* Party-in-interest

** Column (d) is blank as all investments are participant directed

Multiple-Employer Plan Participating Employer Information

Your People Professionals Multiple Employer Plan

PLAN # 002

EIN #

77-0424662

(a) Name of participating employer	(b) EIN	(d) Percent of total contributions	(c) Balance at the end of the year
Acuña Regli LLP	27-4595791	18.37%	1,457,743
British Benevolent Society	94-1294900	1.24%	49,457
Catalyst Strategies	86-1056532	0.00%	-
CFL Inc.	77-0071219	12.22%	840,031
CMS Collaborative, Inc.	77-0570095	1.43%	883,279
Coastal Business Finance	95-3558666	1.96%	348,543
Courtland-Dane Management Group, Inc.	77-0418689	0.71%	118,711
CSA Enterprises, Inc. DBA Spectrum Property Services	77-0577770	1.70%	29,357
Eden Counseling Services, Inc.	94-3365039	2.25%	167,735
Lemos Feed and Pet Supply	20-1994486	3.70%	54,189
Moreland Thompson, Inc.	20-2426532	0.00%	70,294
New Rule Productions, Inc.	46-1873798	0.20%	2,677
Patio Pacific, Inc.	95-3050243	23.84%	2,050,112
Penningtons Manches (California) LLP	35-2562284	0.00%	-
Pismo Creek R. V. Resort, Inc	77-0404671	0.26%	3,596
PRP Companies	77-0561648	5.28%	1,127,445
Renco Inc. dba Renaissance Antiques	77-0498790	5.85%	64,512
SM Energy Management, LLC	80-0801981	8.21%	775,617
Snider Precision, Inc.	77-0562208	0.27%	3,753
Systems & Marketing Solutions, Inc.	77-0432925	1.11%	170,707
Team Operating, L.L.C.	84-4781693	1.59%	21,771
Thira Solutions, Inc.	27-1011419	2.58%	145,744
Veleta Capital, LLC	85-2392149	3.35%	45,871
Your People Professionals	77-0424662	3.86%	478,774

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT THE END OF THE YEAR).

Your People Professionals Multiple Employer Plan

PLAN # 002

EIN # 77-0424662

(a)	(b) Identity of issuer, 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 Century	ACMVX - American Century Mid Cap Value Fund Investor Class		70,321
	BlackRock	BKTSX - iShares Total U.S. Stock Market Index Fund Class K		381
	BlackRock	BTMKX - iShares MSCI EAFE International Index Fund Class K		422,454
	Fidelity	FXNAX - Fidelity US Bond Index Fund		532,468
	MFS	MEIAX - MFS Value		365
	Invesco	OEGIX - Invesco Discovery Mid Cap Growth Fund RI		192,287
	Oppenheimer Funds	OGMIX - Oppenheimer Gold & Special Minerals I		32,588
	T. Rowe Price	PRDGX - T. Rowe Price Dividend Growth Fund		470,048
	T. Rowe Price	PRWAX - T. Rowe Price New American Growth Fund		263,246
	American Funds	RERGX - American Funds EuroPacific Growth Fund Class R6		10,262
	American Funds	RNPGX - American Funds New Perspective R6		55,793
	American Funds	RWIGX - American Funds Capital World G & I R6		156,046
	BlackRock	SHISX - BlackRock Health Sciences Svc		134,102
	Gabelli Funds/Ssga	SVSPX - Ssga S&P Index 500		258,170
	Vanguard	VAIPX - Vanguard Inflation-Protected Securities Fund Admiral Shares		5,285
	Vanguard	VBILX - Vanguard Intermediate-Term Bond Index Fund Admiral Shares		886,764
	Vanguard	VBIRX - Vanguard Short-Term Bond Index Fund Admiral Shares		333,578
	Vanguard	VCSAX - Vanguard Consumer Staples Index		306,741
	Vanguard	VEUSX - Vanguard European Stock Index Admiral		78,805
	Vanguard	VFFVX - Vanguard Target Retirement 2055 Fund Investor Shares		55,057
	Vanguard	VFIFX - Vanguard Target Retirement 2050 Fund Investor Shares		43,440
	Vanguard	VFORX - Vanguard Target Retirement 2040		3,079
	Vanguard	VFTAX - Vanguard Ftse Social Index Admiral		89,939
	Vanguard	VGSLX - Vanguard Real Estate Index Fund Admiral Shares		29,610
	Vanguard	VIMAX - Vanguard Mid-Cap Index Fund Admiral Shares		87,154
	Vanguard	VITAX - Vanguard Information Technology Index Fund Admiral Shares		46,918
	Vanguard	VMFXX - Vanguard Federal Money Market Fund Investor Shares		674,417
	Vanguard	VMGMX - Vanguard Mid-Cap Growth Index Fund Admiral Shares		90,100
	Vanguard	VMIAX - Vanguard Materials Index Adm		11,517
	Vanguard	VMRXX - Vanguard Cash Reserves Federal Adm		1
	Vanguard	VSGAX - Vanguard Small-Cap Growth Index Fund Admiral Shares		69,221
	Vanguard	VSGDX - Vanguard Short-Term Federal Fund Admiral Shares		20,348
	Vanguard	VSMAX - Vanguard Small-Cap Index Fund Admiral Shares		8,464
	Vanguard	VTAPX - Vanguard Short-Term Inflation-Protected Securities Index Fund Admiral Shares		69,853
	Vanguard	VTHRX - Vanguard Target Retirement 2030		181,839
	Vanguard	VTIVX - Vanguard Target Retirement 2045		15,288
	Vanguard	VTMAX - Vanguard Total Stock Market Index Fund Admiral Shares		2,739,625
	Vanguard	VTTX - Vanguard Target Retirement 2060 Fund Investor Shares		18,110
	Vanguard	VTTVX - Vanguard Target Retirement 2025		446,239
	Participant Loans	4.25% - 7.25%		82,107