

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>ONIN TEAMMATES 401(K) PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">1b Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2021</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>63-1180986</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>205-298-7233</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>561300</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/2021</u>		2b Employer Identification Number (EIN) <u>63-1180986</u>		2c Plan Sponsor's telephone number <u>205-298-7233</u>		2d Business code (see instructions) <u>561300</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>01/01/2021</u>											
2b Employer Identification Number (EIN) <u>63-1180986</u>											
2c Plan Sponsor's telephone number <u>205-298-7233</u>											
2d Business code (see instructions) <u>561300</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>ONIN STAFFING, LLC</u> <u>3800 COLONNADE, SUITE 300</u> <u>BIRMINGHAM, AL 35243</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.	10/10/2023	ERIN M HERRERA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2023	ERIN M HERRERA
	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 2058
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) 2058
a(2) Total number of active participants at the end of the plan year		6a(2) 1593
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 9
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1602
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 1602
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 61
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 9
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D 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) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan ONIN TEAMMATES 401(K) PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 ONIN STAFFING, LLC	D Employer Identification Number (EIN) 63-1180986

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

(a) Name of insurance carrier VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	DH1717	1602	01/01/2022	12/31/2022

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** 10504**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING**b** Balance at the end of the previous year **7b** 3643**c** Additions: (1) Contributions deposited during the year **7c(1)** 11060
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 132
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below) **7c(5)** 252
▶ *(6) Total additions..... **7c(6)** 11444**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 15087**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 3268
(2) Administration charge made by carrier..... **7e(2)** 240
(3) Transferred to separate account..... **7e(3)**
(4) Other (specify below) **7e(4)**
▶(5) Total deductions..... **7e(5)** 3508**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 11579

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan ONIN TEAMMATES 401(K) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ONIN STAFFING, LLC	D Employer Identification Number (EIN) 63-1180986	

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
VOYA RETIREMENT INSURANCE & ANNUITY
71-0294708

(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)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
26 64	SERVICE PROVIDER	2852	Yes ☒ No ☐	Yes ☒ No ☐	0	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
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan ONIN TEAMMATES 401(K) PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ONIN STAFFING, LLC	D Employer Identification Number (EIN) 63-1180986	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: ONEASCENT TARGET RETIREMENT 2020 FU		
b Name of sponsor of entity listed in (a): ALTA FUNDS		
c EIN-PN 84-3530827-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18357
a Name of MTIA, CCT, PSA, or 103-12 IE: ONEASCENT TARGET RETIREMENT 2030 FU		
b Name of sponsor of entity listed in (a): ALTA FUNDS		
c EIN-PN 84-3557779-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4731
a Name of MTIA, CCT, PSA, or 103-12 IE: ONEASCENT TARGET RETIREMENT 2040 FU		
b Name of sponsor of entity listed in (a): ALTA FUNDS		
c EIN-PN 84-3579365-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7340
a Name of MTIA, CCT, PSA, or 103-12 IE: ONEASCENT TARGET RETIREMENT 2050 FU		
b Name of sponsor of entity listed in (a): ALTA FUNDS		
c EIN-PN 84-3583033-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 395
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>ONIN TEAMMATES 401(K) 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>ONIN STAFFING, LLC</u>	D Employer Identification Number (EIN) <u>63-1180986</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)	
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	
(2) U.S. Government securities		1c(2)	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	
(B) All other		1c(3)(B)	
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	
(B) Common.....		1c(4)(B)	
(5) Partnership/joint venture interests		1c(5)	
(6) Real estate (other than employer real property)		1c(6)	
(7) Loans (other than to participants).....		1c(7)	
(8) Participant loans.....		1c(8)	
(9) Value of interest in common/collective trusts.....		1c(9)	5829
(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)	27306
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	3643
(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	36778	164350

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	36778	164350
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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)	47943	
(B) Participants	2a(1)(B)	105977	
(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)		153920
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)		
(F) Other	2b(1)(F)	132	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		132
(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)	4869	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		4869
(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)		-1497
(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)		-14507
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		142917
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12386	
(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)		12386
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	2959	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2959
j Total expenses. Add all expense amounts in column (b) and enter total	2j		15345
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		127572
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: MORSE & CO, PLLC

(2) EIN: 45-3705962

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.)		X	
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.)		X	
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.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
4e	X		1000000
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?		X	
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?		X	
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 ONIN TEAMMATES 401(K) PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 ONIN STAFFING, LLC		D Employer Identification Number (EIN) 63-1180986
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): 71-0294708		
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 _____

Onin Teammates 401(K) Plan

Financial Statements and Supplemental Schedule

As of December 31, 2022 and 2021

With

Independent Auditor's Report



**ONIN TEAMMATES 401(K) PLAN
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*Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or not required by Section 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Independent Auditor's Report

To the Administrative Committee of
Onin Teammates 401(K) Plan

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

We have performed an audit of the accompanying financial statements of Onin Teammates 401(K) 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 – modified cash basis as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits – modified cash basis for the year then ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Onin Teammates 401(K) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit needs 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 certification from Voya Retirement Insurance and Annuity Company as of December 31, 2022 and for the period from January 1, 2022 to December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with the modified cash basis of accounting. 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 Onin Teammates 401(K) 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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, 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 Onin Teammates 401(K) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provision, 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 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of Onin Teammates 401(K) 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Onin Teammates 401(K) 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 the modified cash basis of accounting.

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 the modified cash basis of accounting.

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 Schedules Required by ERISA

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

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

In our opinion –

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects in conformity with the Department of Labor's Rules and Regulation for Reporting and Disclosures under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Report on Compiled 2021 Financial Statement

Plan management is responsible for the accompanying financial statement of Onin Teammates 401(k) Plan, which comprises the statement of net assets available for benefits – modified cash basis as of December 31, 2021. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by plan management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements of Onin Teammates 401(k) Plan as of and for the year ended December 31, 2021.

MORSE & CO., PLLC

Tulsa, Oklahoma
September 21, 2023

ONIN TEAMMATES 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u> <u>(compiled)</u>
Assets		
Investments, at fair value	\$ 152,770	\$ 33,135
Investments, at contract value	<u>11,579</u>	<u>3,643</u>
Total assets	<u>164,349</u>	<u>36,778</u>
Net assets available for benefits	<u><u>\$ 164,349</u></u>	<u><u>\$ 36,778</u></u>

See independent auditor's report and accompanying notes to financial statements

ONIN TEAMMATES 401(K) PLAN**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Additions (deductions) to net assets attributable to:

Net depreciation in fair value of investments	\$ (16,005)
Interest and dividends reinvested	<u>5,001</u>
Total investment gain (loss)	<u>(11,004)</u>
Contributions:	
Participants'	105,977
Employer's	<u>51,394</u>
Total contributions	<u>157,371</u>
Total additions	<u>146,367</u>

Deductions from net assets attributable to:

Benefits paid to participants	12,386
Forfeiture activity, net	3,451
Administrative expenses	<u>2,959</u>
Total deductions	<u>18,796</u>
Net increase (decrease) in net assets available for benefits	127,571

Net assets available for benefits

Beginning of year	<u>36,778</u>
End of year	<u><u>\$ 164,349</u></u>

See independent auditor's report and accompanying notes to financial statements

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Onin Teammates 401(K) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan covering qualified non-corporate employees of the Onin Group (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") as amended. The Plan is administered by the Company and Voya Retirement Insurance and Annuity Company serves as the trustee. Earnings and losses on investments and expenses are allocated to the participants' accounts.

Effective Date

The Plan's original effective date was January 1, 2021.

Eligibility

Non-corporate employees are eligible to participate in the Plan if they have completed 9 months of service and are 18 years of age. Employees who are covered under a collective bargaining agreement, non-resident aliens, highly-compensated employees, and Onin Staffing, LLC employees are not eligible to participate.

Entry Date

Employees may enter the Plan on the first day of the Plan Year quarter coinciding with or next following the date they satisfy the eligibility requirements.

Contributions

Each year, participants may make salary deferral contributions up to 100% of their annual compensation, as defined in the Plan. Contributions are subject to certain Internal Revenue Code (IRC) limitations. The Plan allows Roth deferral contributions. New hires are subject to automatic enrollment provisions under the Plan. The Plan also provides for a Company matching contribution on a discretionary basis. The Company may contribute an employer matching contribution based on a percentage of the participant's salary deferral contribution for a given year. Automobile allowances, bonuses, and compensation paid for by an Affiliated Employer are excluded for contribution purposes.

The Company may make a discretionary profit sharing contribution to the Plan. Profit sharing contributions will be allocated to the accounts of each participant eligible to share in such allocations after the end of the Plan Year. Participants will always share in the profit sharing contribution regardless of the amount of service during the Plan Year.

(Continued)

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's deferrals and allocations of the Company's matching contribution and Plan earnings and is debited with Plan expenses. Allocations are based on eligible participant compensation or participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Plan participants may direct their entire account balances in partial increments to any of the various investment options offered by the Plan. Participants may change their investment options on a daily basis. Participants should review each investment option's prospectus for a description of the investment objectives.

Investment Options

Upon enrollment in the Plan, a participant may direct deferrals and employer contributions to any of the funds offered by the Plan. Participants may change their investment options daily.

Vesting

Participants are fully vested in their contributions and the earnings thereon. Vesting in employer contributions is based on years of continuous service. Participants are fully-vested in employer contributions after two years of service.

Forfeitures

The Company may reduce employer contributions by forfeitures occurring during the Plan year that are not used to pay Plan expenses. The Plan reduced employer contributions and administrative expenses with forfeitures during the 2022 and 2021 Plan years by \$3,455 and \$0, respectively. The Plan maintained a balance of \$5 and \$0 in the forfeiture account at December 31, 2022 and 2021, respectively.

Withdrawn Participants

Included in the net assets available for benefits are the amounts allocated to individuals who have elected to withdraw from the Plan, but who have not been paid. There were no Plan assets allocated as of December 31, 2022 or 2021.

Participant Loans

Participant loans are not permitted by the Plan.

Payment of Benefits

Prior to a participant's separation from service, the participant's account balance shall be available for distribution in the event of hardship, attaining age 59½, or attaining normal retirement age. Participants may elect to receive either a lump-sum amount equal to the value of their vest interest or annual installments as defined in the Plan document upon retirement, termination of service, death or disability.

(Continued)

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Payment of Benefits (Continued)

Participants with balances of \$5,000 or less will receive an automatic lump-sum distribution of their vested amount. Participants with balances greater than \$5,000 may leave their vested interest in the Plan until required minimum distribution age is met.

Death Benefits

The designated beneficiary of the participant is entitled to a death benefit distribution equal to the participant's vested account balance.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles and is an acceptable method of reporting under Department of Labor regulations. The modified cash basis of accounting utilizes the cash basis of accounting while carrying investments at fair value and contract value and recording investment income (loss) on the accrual basis. Consequently, contributions are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income and Loss Recognition

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the relevant measurement for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan. See Notes 4 and 5 for discussion of fair value measurements and contract value measurements.

(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income and Loss Recognition (Continued)

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's realized gains and losses on investments bought and sold during the year as well as unrealized gains and losses on those held at the end of the year.

The classification of investment earnings reported in the statement of changes in net assets available for benefits may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

Plan Administrative Expenses

Certain administrative expenses are paid by the Company and accordingly are not reflected in the accompanying financial statements of the Plan. Certain transaction processing fees are charged to the participants and therefore, are reflected in the accompanying statement of changes in net assets available for benefits as administrative expenses.

Subsequent Events

The Company has evaluated subsequent events through September 21, 2023, which is the date the financial statements were available for issuance, and noted no events which require adjustments to, or disclosure, in the 2022 financial statements.

Adoption of New Accounting Pronouncements

In July 2019, the Auditing Standards Board issued Statement on Auditing Standards No. 136, *Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA*, that required changes to all auditor's reports. SAS No. 136 is effective for audits of financial statements for periods ending on or after December 15, 2021, as deferred by SAS No. 141, *Amendment to the Effective Dates of SAS Nos. 134-140*, with early implementation permitted. The Plan has adopted the provision as of January 1, 2022, with no effect to previously reported net assets available for benefits.

NOTE 3 - INVESTMENTS - INFORMATION CERTIFIED BY CUSTODIAN

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As of December 31, 2022, and for the year ended December 31, 2022, Voya Retirement Insurance and Annuity Company held the Plan's investment assets and executed investment transactions.

(Continued)

NOTE 3 - INVESTMENTS - INFORMATION CERTIFIED BY CUSTODIAN (CONTINUED)

Accordingly, as permitted under such election, the following information as of December 31, 2022, and for the year ended December 31, 2022, was certified as complete and accurate by Voya Retirement Insurance and Annuity Company and was not subjected to any auditing procedures performed by the independent public accountants:

- a) Total investments shown in the accompanying statements of net assets available for benefits of \$164,349 as of December 31, 2022.
- b) Net depreciation in fair value of investments of \$16,005 as shown in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022.
- c) All investment-related information in the accompanying supplemental Schedule H, Line 4i - Schedule of Assets (Held at year end), as of December 31, 2022.

NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures ("ASC 820") establishes a framework for measuring fair value. That framework provides for 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 and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in an active market that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
 - o Quoted prices for similar assets or liabilities in active markets;
 - o Quoted prices for similar assets or liabilities in inactive markets;
 - o Inputs other than quoted prices that are observable for the asset or liability;
 - o Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are both unobservable and significant to the overall fair value measurement.

Fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used must maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual Funds: Valued daily at net asset value (NAV) based on the fair value of the observable market prices of the underlying assets within that account less liabilities.

(Continued)

ONIN TEAMMATES 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 4 - FAIR VALUE MEASUREMENTS (CONTINUED)

Common Collective Trusts: Valued using the NAV of the underlying investments held within the trust that are traded in an active market by the trustee.

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

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

Investments at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 121,946	\$ -	\$ -	\$ 121,946
Common Collective Trusts	-	30,824	-	30,824
Total	\$ 121,946	\$ 30,824	\$ -	\$ 152,770

Investments at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 27,306	\$ -	\$ -	\$ 27,306
Common Collective Trusts	-	5,829	-	5,829
Total	\$ 27,306	\$ 5,829	\$ -	\$ 33,135

The availability of observable market data is monitored to assess the appropriate classifications of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Plan management evaluates the transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2022, there were no transfers in or out of levels 1, 2 or 3.

NOTE 5 - INVESTMENT CONTRACT WITH VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

As of December 31, 2022 and 2021, the Plan held a fully benefit-responsive investment contract with Voya Retirement Insurance and Annuity Company that contains a guaranteed return account. The Voya Fixed Account is a general account product. The methodology for calculating the interest crediting rate is based on the earnings of the underlying assets in the entire medium-long term new portfolio compared to the minimum interest crediting rate, as stated in the contract, and prevailing market conditions. Interest crediting rate is reset quarterly.

(Continued)

NOTE 5 - INVESTMENT CONTRACT WITH VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY (CONTINUED)

The average yield earned by the plan for the benefit-responsive fund can be derived by averaging the quarterly gross interest rates for the fund over the year. The averages for the years ended December 31, 2022 and 2021 are 1.40% and 1.40%, respectively. The actual yield earned by the plan during the years ended December 31, 2022 and 2021 are 1.40% and 1.40%, respectively. The actual yield earned is derived by averaging the Plan's quarterly interest rates.

By definition, an investment contract is an insurance contract. As a result, the Plan may transact according to the terms defined in the contract at any time. Interest is credited to the guaranteed return account on a daily basis from the date deposits are accepted until paid, transferred or applied in full.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) termination of a Plan's interest and (2) termination of the contract. The Plan's contract shall be terminated on the date when both no current deposit arrangements have been made between Voya Retirement Insurance and Annuity Company and the Company and there are no guaranteed return accounts with a value greater than zero. The Plan Administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable to occur.

There are no circumstances that would allow Voya Retirement Insurance and Annuity Company to terminate the contract and settle at a value other than the contract value.

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 will become 100% vested in their accounts.

NOTE 7 - INCOME TAX STATUS

The Plan uses a pre-approved plan document sponsored by Voya Retirement Insurance and Annuity Company, which received an acceptable opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the pre-approved document satisfies the applicable provisions of the Internal Revenue Code (IRC). The Plan itself has not received a determination letter from the IRS; however, the Plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and the Plan will take all reasonable actions to maintain the Plan's qualified status.

(Continued)

ONIN TEAMMATES 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 7 - INCOME TAX STATUS (CONTINUED)

The modified cash basis of accounting requires plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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 and could be subject to income tax if certain issues were found by the Internal Revenue Service that could result in the disqualification of the Plan's tax-exempt status; however, there are currently no audits for any tax periods in progress.

NOTE 8 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2022	2021
Net Assets Available for Benefits per the Financial Statements	\$ 164,349	\$ 36,778
Adjustments: None at December 31	-	-
Net Assets Available for Benefits per Form 5500	<u>\$ 164,349</u>	<u>\$ 36,778</u>

The following is a reconciliation of contributions remitted and received per the financial statements for the year ended December 31, 2022, to Form 5500:

Contributions Remitted per the Financial Statements	\$ 157,371
Adjustments: None at December 31, 2022	-
Contributions Remitted per Form 5500	<u>\$ 157,371</u>

The Form 5500 and financial statements were prepared on the modified cash basis of accounting for the years ended December 31, 2022 and 2021. As such, timing differences of receivables and other reconciling items do not exist.

(Continued)

NOTE 9 - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Onin Staffing, LLC provides to the Plan certain accounting and administrative services for which no fees are charged.

Certain Plan investments are managed by Voya Retirement Insurance and Annuity Company, the trustee as defined by the Plan. The Plan paid certain expenses related to Plan operations and investment activity that are exempt party-in-interest transactions under ERISA. Voya Retirement Insurance and Annuity Company was paid \$2,852 and \$170 for services for the years ended December 31, 2022 and 2021, respectively.

NOTE 10 - RISKS AND UNCERTAINTIES

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

Onin Teammates 401(K) Plan

Supplemental Schedule

ONIN TEAMMATES 401(K) PLAN

EIN:63-1180986

PLAN NUMBER: 002

SCHEDULE H, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

The assets held for investment purposes of the Plan consist of the following:

(a)	(b) Identity of Issuer	(c) Description of Investment	** (d) Cost	(e) Current Value
	Fidelity Freedom In 2050 InstP	Mutual Funds		\$ 22,325
	Fidelity 500 Index Fund	Mutual Funds		19,098
	OneAscent Trgt Retire 2020 Fd	Common Collective Trust		18,358
	Fidelity Intl Index Fnd	Mutual Funds		10,319
	ClrBrg LgCp Grw Fnd IS	Mutual Funds		7,547
	OneAscent Trgt Retire 2040 Fd	Common Collective Trust		7,340
	Fidelity Freedom In 2040 InstP	Mutual Funds		6,950
	MFS Value Fund R6	Mutual Funds		5,950
	Fidelity Freedom In 2025 InstP	Mutual Funds		5,598
	BlackRock Mid-Cap Grw Eq Por K	Mutual Funds		4,744
	OneAscent Trgt Retire 2030 Fd	Common Collective Trust		4,731
	Lord Abbett Total Return Fd R6	Mutual Funds		4,628
	Fidelity Freedom In 2030 InstP	Mutual Funds		3,711
	Steward ValFoc LgCp Enh Ind F R6	Mutual Funds		3,520
	DFA Infl-Prot Sec Port Ins	Mutual Funds		2,871
	Fidelity Freedom In 2060 InstP	Mutual Funds		2,834
	DFA Real Estate Secs Port Ins	Mutual Funds		2,285
	AB Global Bond Fund Z	Mutual Funds		2,277
	PIMCO Income Fund Ins	Mutual Funds		2,235
	Ave Maria Bond Fund	Mutual Funds		1,778
	Fidelity Sm Cp Ind Fd	Mutual Funds		1,669
	Calvert Emerging Mkts Eqty R6	Mutual Funds		1,606
	AmCen Emerging Markets Fd R6	Mutual Funds		1,599
	Fidelity Mid Cap Idx Fd	Mutual Funds		1,455
	Steward ValFoc SmMdCp EnhInd FR6	Mutual Funds		1,419
	Steward Gbl Eqty Inc Fund R6	Mutual Funds		1,356
	Franklin Sm Cap Value Fnd R6	Mutual Funds		1,039
	Eventide Healthcr Life Sci F I	Mutual Funds		1,024
	ClrBrg Intl Growth Fd IS	Mutual Funds		575
	Janus Hndr Triton Fd N	Mutual Funds		499
	Fidelity Freedom In 2035 InstP	Mutual Funds		458
	OneAscent Trgt Retire 2050 Fd	Common Collective Trust		395
	AmCen Mid Cap Value Fund R6	Mutual Funds		327
	Eventide Gilead Fund Cl I	Mutual Funds		245
*	Voya Gv Mny Mkt F A (Hld Acct)	Mutual Funds		5
*	Voya Fixed Account (4450)	Guaranteed Return		11,579
	Total Investments			164,349
	Total assets held at end of year			\$ 164,349

* Party-in-interest for which a statutory exemption exists

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

NOTE 9 - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Onin Staffing, LLC provides to the Plan certain accounting and administrative services for which no fees are charged.

Certain Plan investments are managed by Voya Retirement Insurance and Annuity Company, the trustee as defined by the Plan. The Plan paid certain expenses related to Plan operations and investment activity that are exempt party-in-interest transactions under ERISA. Voya Retirement Insurance and Annuity Company was paid \$2,852 and \$170 for services for the years ended December 31, 2022 and 2021, respectively.

NOTE 10 - RISKS AND UNCERTAINTIES

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

Onin Teammates 401(K) Plan

Supplemental Schedule

ONIN TEAMMATES 401(K) PLAN

EIN:63-1180986

PLAN NUMBER: 002

SCHEDULE H, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

The assets held for investment purposes of the Plan consist of the following:

(a)	(b) Identity of Issuer	(c) Description of Investment	** (d) Cost	(e) Current Value
	Fidelity Freedom In 2050 InstP	Mutual Funds		\$ 22,325
	Fidelity 500 Index Fund	Mutual Funds		19,098
	OneAscent Trgt Retire 2020 Fd	Common Collective Trust		18,358
	Fidelity Intl Index Fnd	Mutual Funds		10,319
	ClrBrg LgCp Grw Fnd IS	Mutual Funds		7,547
	OneAscent Trgt Retire 2040 Fd	Common Collective Trust		7,340
	Fidelity Freedom In 2040 InstP	Mutual Funds		6,950
	MFS Value Fund R6	Mutual Funds		5,950
	Fidelity Freedom In 2025 InstP	Mutual Funds		5,598
	BlackRock Mid-Cap Grw Eq Por K	Mutual Funds		4,744
	OneAscent Trgt Retire 2030 Fd	Common Collective Trust		4,731
	Lord Abbett Total Return Fd R6	Mutual Funds		4,628
	Fidelity Freedom In 2030 InstP	Mutual Funds		3,711
	Steward ValFoc LgCp Enh Ind F R6	Mutual Funds		3,520
	DFA Infl-Prot Sec Port Ins	Mutual Funds		2,871
	Fidelity Freedom In 2060 InstP	Mutual Funds		2,834
	DFA Real Estate Secs Port Ins	Mutual Funds		2,285
	AB Global Bond Fund Z	Mutual Funds		2,277
	PIMCO Income Fund Ins	Mutual Funds		2,235
	Ave Maria Bond Fund	Mutual Funds		1,778
	Fidelity Sm Cp Ind Fd	Mutual Funds		1,669
	Calvert Emerging Mkts Eqty R6	Mutual Funds		1,606
	AmCen Emerging Markets Fd R6	Mutual Funds		1,599
	Fidelity Mid Cap Idx Fd	Mutual Funds		1,455
	Steward ValFoc SmMdCp EnhInd FR6	Mutual Funds		1,419
	Steward Glbl Eqty Inc Fund R6	Mutual Funds		1,356
	Franklin Sm Cap Value Fnd R6	Mutual Funds		1,039
	Eventide Healthcr Life Sci F I	Mutual Funds		1,024
	ClrBrg Intl Growth Fd IS	Mutual Funds		575
	Janus Hndr Triton Fd N	Mutual Funds		499
	Fidelity Freedom In 2035 InstP	Mutual Funds		458
	OneAscent Trgt Retire 2050 Fd	Common Collective Trust		395
	AmCen Mid Cap Value Fund R6	Mutual Funds		327
	Eventide Gilead Fund Cl I	Mutual Funds		245
*	Voya Gv Mny Mkt F A (Hld Acct)	Mutual Funds		5
*	Voya Fixed Account (4450)	Guaranteed Return		11,579
	Total Investments			164,349
	Total assets held at end of year			\$ 164,349

* Party-in-interest for which a statutory exemption exists

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

Onin Teammates 401(K) Plan

Financial Statements and Supplemental Schedule

As of December 31, 2022 and 2021

With

Independent Auditor's Report



**ONIN TEAMMATES 401(K) PLAN
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*Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or not required by Section 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Independent Auditor's Report

To the Administrative Committee of
Onin Teammates 401(K) Plan

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

We have performed an audit of the accompanying financial statements of Onin Teammates 401(K) 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 – modified cash basis as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits – modified cash basis for the year then ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Onin Teammates 401(K) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit needs 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 certification from Voya Retirement Insurance and Annuity Company as of December 31, 2022 and for the period from January 1, 2022 to December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with the modified cash basis of accounting. 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 Onin Teammates 401(K) 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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, 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 Onin Teammates 401(K) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provision, 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 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of Onin Teammates 401(K) 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Onin Teammates 401(K) 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 the modified cash basis of accounting.

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 the modified cash basis of accounting.

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 Schedules Required by ERISA

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

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

In our opinion –

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects in conformity with the Department of Labor's Rules and Regulation for Reporting and Disclosures under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Report on Compiled 2021 Financial Statement

Plan management is responsible for the accompanying financial statement of Onin Teammates 401(k) Plan, which comprises the statement of net assets available for benefits – modified cash basis as of December 31, 2021. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by plan management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements of Onin Teammates 401(k) Plan as of and for the year ended December 31, 2021.

MORSE & CO., PLLC

Tulsa, Oklahoma
September 21, 2023

ONIN TEAMMATES 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u> <u>(compiled)</u>
Assets		
Investments, at fair value	\$ 152,770	\$ 33,135
Investments, at contract value	<u>11,579</u>	<u>3,643</u>
Total assets	<u>164,349</u>	<u>36,778</u>
Net assets available for benefits	<u>\$ 164,349</u>	<u>\$ 36,778</u>

See independent auditor's report and accompanying notes to financial statements

ONIN TEAMMATES 401(K) PLAN**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Additions (deductions) to net assets attributable to:

Net depreciation in fair value of investments	\$ (16,005)
Interest and dividends reinvested	<u>5,001</u>
Total investment gain (loss)	<u>(11,004)</u>
Contributions:	
Participants'	105,977
Employer's	<u>51,394</u>
Total contributions	<u>157,371</u>
Total additions	<u>146,367</u>

Deductions from net assets attributable to:

Benefits paid to participants	12,386
Forfeiture activity, net	3,451
Administrative expenses	<u>2,959</u>
Total deductions	<u>18,796</u>
Net increase (decrease) in net assets available for benefits	127,571

Net assets available for benefits

Beginning of year	<u>36,778</u>
End of year	<u><u>\$ 164,349</u></u>

See independent auditor's report and accompanying notes to financial statements

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Onin Teammates 401(K) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan covering qualified non-corporate employees of the Onin Group (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") as amended. The Plan is administered by the Company and Voya Retirement Insurance and Annuity Company serves as the trustee. Earnings and losses on investments and expenses are allocated to the participants' accounts.

Effective Date

The Plan's original effective date was January 1, 2021.

Eligibility

Non-corporate employees are eligible to participate in the Plan if they have completed 9 months of service and are 18 years of age. Employees who are covered under a collective bargaining agreement, non-resident aliens, highly-compensated employees, and Onin Staffing, LLC employees are not eligible to participate.

Entry Date

Employees may enter the Plan on the first day of the Plan Year quarter coinciding with or next following the date they satisfy the eligibility requirements.

Contributions

Each year, participants may make salary deferral contributions up to 100% of their annual compensation, as defined in the Plan. Contributions are subject to certain Internal Revenue Code (IRC) limitations. The Plan allows Roth deferral contributions. New hires are subject to automatic enrollment provisions under the Plan. The Plan also provides for a Company matching contribution on a discretionary basis. The Company may contribute an employer matching contribution based on a percentage of the participant's salary deferral contribution for a given year. Automobile allowances, bonuses, and compensation paid for by an Affiliated Employer are excluded for contribution purposes.

The Company may make a discretionary profit sharing contribution to the Plan. Profit sharing contributions will be allocated to the accounts of each participant eligible to share in such allocations after the end of the Plan Year. Participants will always share in the profit sharing contribution regardless of the amount of service during the Plan Year.

(Continued)

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's deferrals and allocations of the Company's matching contribution and Plan earnings and is debited with Plan expenses. Allocations are based on eligible participant compensation or participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Plan participants may direct their entire account balances in partial increments to any of the various investment options offered by the Plan. Participants may change their investment options on a daily basis. Participants should review each investment option's prospectus for a description of the investment objectives.

Investment Options

Upon enrollment in the Plan, a participant may direct deferrals and employer contributions to any of the funds offered by the Plan. Participants may change their investment options daily.

Vesting

Participants are fully vested in their contributions and the earnings thereon. Vesting in employer contributions is based on years of continuous service. Participants are fully-vested in employer contributions after two years of service.

Forfeitures

The Company may reduce employer contributions by forfeitures occurring during the Plan year that are not used to pay Plan expenses. The Plan reduced employer contributions and administrative expenses with forfeitures during the 2022 and 2021 Plan years by \$3,455 and \$0, respectively. The Plan maintained a balance of \$5 and \$0 in the forfeiture account at December 31, 2022 and 2021, respectively.

Withdrawn Participants

Included in the net assets available for benefits are the amounts allocated to individuals who have elected to withdraw from the Plan, but who have not been paid. There were no Plan assets allocated as of December 31, 2022 or 2021.

Participant Loans

Participant loans are not permitted by the Plan.

Payment of Benefits

Prior to a participant's separation from service, the participant's account balance shall be available for distribution in the event of hardship, attaining age 59½, or attaining normal retirement age. Participants may elect to receive either a lump-sum amount equal to the value of their vest interest or annual installments as defined in the Plan document upon retirement, termination of service, death or disability.

(Continued)

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Payment of Benefits (Continued)

Participants with balances of \$5,000 or less will receive an automatic lump-sum distribution of their vested amount. Participants with balances greater than \$5,000 may leave their vested interest in the Plan until required minimum distribution age is met.

Death Benefits

The designated beneficiary of the participant is entitled to a death benefit distribution equal to the participant's vested account balance.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles and is an acceptable method of reporting under Department of Labor regulations. The modified cash basis of accounting utilizes the cash basis of accounting while carrying investments at fair value and contract value and recording investment income (loss) on the accrual basis. Consequently, contributions are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income and Loss Recognition

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the relevant measurement for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan. See Notes 4 and 5 for discussion of fair value measurements and contract value measurements.

(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income and Loss Recognition (Continued)

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's realized gains and losses on investments bought and sold during the year as well as unrealized gains and losses on those held at the end of the year.

The classification of investment earnings reported in the statement of changes in net assets available for benefits may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

Plan Administrative Expenses

Certain administrative expenses are paid by the Company and accordingly are not reflected in the accompanying financial statements of the Plan. Certain transaction processing fees are charged to the participants and therefore, are reflected in the accompanying statement of changes in net assets available for benefits as administrative expenses.

Subsequent Events

The Company has evaluated subsequent events through September 21, 2023, which is the date the financial statements were available for issuance, and noted no events which require adjustments to, or disclosure, in the 2022 financial statements.

Adoption of New Accounting Pronouncements

In July 2019, the Auditing Standards Board issued Statement on Auditing Standards No. 136, *Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA*, that required changes to all auditor's reports. SAS No. 136 is effective for audits of financial statements for periods ending on or after December 15, 2021, as deferred by SAS No. 141, *Amendment to the Effective Dates of SAS Nos. 134-140*, with early implementation permitted. The Plan has adopted the provision as of January 1, 2022, with no effect to previously reported net assets available for benefits.

NOTE 3 - INVESTMENTS - INFORMATION CERTIFIED BY CUSTODIAN

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As of December 31, 2022, and for the year ended December 31, 2022, Voya Retirement Insurance and Annuity Company held the Plan's investment assets and executed investment transactions.

(Continued)

NOTE 3 - INVESTMENTS - INFORMATION CERTIFIED BY CUSTODIAN (CONTINUED)

Accordingly, as permitted under such election, the following information as of December 31, 2022, and for the year ended December 31, 2022, was certified as complete and accurate by Voya Retirement Insurance and Annuity Company and was not subjected to any auditing procedures performed by the independent public accountants:

- a) Total investments shown in the accompanying statements of net assets available for benefits of \$164,349 as of December 31, 2022.
- b) Net depreciation in fair value of investments of \$16,005 as shown in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022.
- c) All investment-related information in the accompanying supplemental Schedule H, Line 4i - Schedule of Assets (Held at year end), as of December 31, 2022.

NOTE 4 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures ("ASC 820") establishes a framework for measuring fair value. That framework provides for 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 and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in an active market that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
 - o Quoted prices for similar assets or liabilities in active markets;
 - o Quoted prices for similar assets or liabilities in inactive markets;
 - o Inputs other than quoted prices that are observable for the asset or liability;
 - o Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are both unobservable and significant to the overall fair value measurement.

Fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used must maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual Funds: Valued daily at net asset value (NAV) based on the fair value of the observable market prices of the underlying assets within that account less liabilities.

(Continued)

ONIN TEAMMATES 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 4 - FAIR VALUE MEASUREMENTS (CONTINUED)

Common Collective Trusts: Valued using the NAV of the underlying investments held within the trust that are traded in an active market by the trustee.

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

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

Investments at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 121,946	\$ -	\$ -	\$ 121,946
Common Collective Trusts	-	30,824	-	30,824
Total	\$ 121,946	\$ 30,824	\$ -	\$ 152,770

Investments at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 27,306	\$ -	\$ -	\$ 27,306
Common Collective Trusts	-	5,829	-	5,829
Total	\$ 27,306	\$ 5,829	\$ -	\$ 33,135

The availability of observable market data is monitored to assess the appropriate classifications of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Plan management evaluates the transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2022, there were no transfers in or out of levels 1, 2 or 3.

NOTE 5 - INVESTMENT CONTRACT WITH VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

As of December 31, 2022 and 2021, the Plan held a fully benefit-responsive investment contract with Voya Retirement Insurance and Annuity Company that contains a guaranteed return account. The Voya Fixed Account is a general account product. The methodology for calculating the interest crediting rate is based on the earnings of the underlying assets in the entire medium-long term new portfolio compared to the minimum interest crediting rate, as stated in the contract, and prevailing market conditions. Interest crediting rate is reset quarterly.

(Continued)

NOTE 5 - INVESTMENT CONTRACT WITH VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY (CONTINUED)

The average yield earned by the plan for the benefit-responsive fund can be derived by averaging the quarterly gross interest rates for the fund over the year. The averages for the years ended December 31, 2022 and 2021 are 1.40% and 1.40%, respectively. The actual yield earned by the plan during the years ended December 31, 2022 and 2021 are 1.40% and 1.40%, respectively. The actual yield earned is derived by averaging the Plan's quarterly interest rates.

By definition, an investment contract is an insurance contract. As a result, the Plan may transact according to the terms defined in the contract at any time. Interest is credited to the guaranteed return account on a daily basis from the date deposits are accepted until paid, transferred or applied in full.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) termination of a Plan's interest and (2) termination of the contract. The Plan's contract shall be terminated on the date when both no current deposit arrangements have been made between Voya Retirement Insurance and Annuity Company and the Company and there are no guaranteed return accounts with a value greater than zero. The Plan Administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable to occur.

There are no circumstances that would allow Voya Retirement Insurance and Annuity Company to terminate the contract and settle at a value other than the contract value.

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 will become 100% vested in their accounts.

NOTE 7 - INCOME TAX STATUS

The Plan uses a pre-approved plan document sponsored by Voya Retirement Insurance and Annuity Company, which received an acceptable opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the pre-approved document satisfies the applicable provisions of the Internal Revenue Code (IRC). The Plan itself has not received a determination letter from the IRS; however, the Plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and the Plan will take all reasonable actions to maintain the Plan's qualified status.

(Continued)

ONIN TEAMMATES 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 7 - INCOME TAX STATUS (CONTINUED)

The modified cash basis of accounting requires plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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 and could be subject to income tax if certain issues were found by the Internal Revenue Service that could result in the disqualification of the Plan's tax-exempt status; however, there are currently no audits for any tax periods in progress.

NOTE 8 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2022	2021
Net Assets Available for Benefits per the Financial Statements	\$ 164,349	\$ 36,778
Adjustments: None at December 31	-	-
Net Assets Available for Benefits per Form 5500	<u>\$ 164,349</u>	<u>\$ 36,778</u>

The following is a reconciliation of contributions remitted and received per the financial statements for the year ended December 31, 2022, to Form 5500:

Contributions Remitted per the Financial Statements	\$ 157,371
Adjustments: None at December 31, 2022	-
Contributions Remitted per Form 5500	<u>\$ 157,371</u>

The Form 5500 and financial statements were prepared on the modified cash basis of accounting for the years ended December 31, 2022 and 2021. As such, timing differences of receivables and other reconciling items do not exist.

(Continued)

NOTE 9 - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Onin Staffing, LLC provides to the Plan certain accounting and administrative services for which no fees are charged.

Certain Plan investments are managed by Voya Retirement Insurance and Annuity Company, the trustee as defined by the Plan. The Plan paid certain expenses related to Plan operations and investment activity that are exempt party-in-interest transactions under ERISA. Voya Retirement Insurance and Annuity Company was paid \$2,852 and \$170 for services for the years ended December 31, 2022 and 2021, respectively.

NOTE 10 - RISKS AND UNCERTAINTIES

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

Onin Teammates 401(K) Plan

Supplemental Schedule

ONIN TEAMMATES 401(K) PLAN

EIN:63-1180986

PLAN NUMBER: 002

SCHEDULE H, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

The assets held for investment purposes of the Plan consist of the following:

(a)	(b) Identity of Issuer	(c) Description of Investment	** (d) Cost	(e) Current Value
	Fidelity Freedom In 2050 InstP	Mutual Funds		\$ 22,325
	Fidelity 500 Index Fund	Mutual Funds		19,098
	OneAscent Trgt Retire 2020 Fd	Common Collective Trust		18,358
	Fidelity Intl Index Fnd	Mutual Funds		10,319
	ClrBrg LgCp Grw Fnd IS	Mutual Funds		7,547
	OneAscent Trgt Retire 2040 Fd	Common Collective Trust		7,340
	Fidelity Freedom In 2040 InstP	Mutual Funds		6,950
	MFS Value Fund R6	Mutual Funds		5,950
	Fidelity Freedom In 2025 InstP	Mutual Funds		5,598
	BlackRock Mid-Cap Grw Eq Por K	Mutual Funds		4,744
	OneAscent Trgt Retire 2030 Fd	Common Collective Trust		4,731
	Lord Abbett Total Return Fd R6	Mutual Funds		4,628
	Fidelity Freedom In 2030 InstP	Mutual Funds		3,711
	Steward ValFoc LgCp Enh Ind F R6	Mutual Funds		3,520
	DFA Infl-Prot Sec Port Ins	Mutual Funds		2,871
	Fidelity Freedom In 2060 InstP	Mutual Funds		2,834
	DFA Real Estate Secs Port Ins	Mutual Funds		2,285
	AB Global Bond Fund Z	Mutual Funds		2,277
	PIMCO Income Fund Ins	Mutual Funds		2,235
	Ave Maria Bond Fund	Mutual Funds		1,778
	Fidelity Sm Cp Ind Fd	Mutual Funds		1,669
	Calvert Emerging Mkts Eqty R6	Mutual Funds		1,606
	AmCen Emerging Markets Fd R6	Mutual Funds		1,599
	Fidelity Mid Cap Idx Fd	Mutual Funds		1,455
	Steward ValFoc SmMdCp EnhInd FR6	Mutual Funds		1,419
	Steward Gbl Eqty Inc Fund R6	Mutual Funds		1,356
	Franklin Sm Cap Value Fnd R6	Mutual Funds		1,039
	Eventide Healthcr Life Sci F I	Mutual Funds		1,024
	ClrBrg Intl Growth Fd IS	Mutual Funds		575
	Janus Hndr Triton Fd N	Mutual Funds		499
	Fidelity Freedom In 2035 InstP	Mutual Funds		458
	OneAscent Trgt Retire 2050 Fd	Common Collective Trust		395
	AmCen Mid Cap Value Fund R6	Mutual Funds		327
	Eventide Gilead Fund Cl I	Mutual Funds		245
*	Voya Gv Mny Mkt F A (Hld Acct)	Mutual Funds		5
*	Voya Fixed Account (4450)	Guaranteed Return		11,579
	Total Investments			164,349
	Total assets held at end of year			\$ 164,349

* Party-in-interest for which a statutory exemption exists

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