

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan AVAIL TECHNOLOGIES, INC. 401(K) RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/1999
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) AVAIL TECHNOLOGIES, INC. 1960 OLD GATESBURG ROAD SUITE 200 STATE COLLEGE, PA 16803	2b Employer Identification Number (EIN) 25-1831158 2c Plan Sponsor's telephone number 814-234-3394 2d Business code (see instructions) 541330

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	GLEN PARRILLO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 167
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) 128
a(2) Total number of active participants at the end of the plan year		6a(2) 105
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 44
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 149
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 149
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 139
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan AVAIL TECHNOLOGIES, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AVAIL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 25-1831158	

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
MID-ATLANTIC TRUST COMPANY
27-3169253

(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)

ASSETMARK RETIREMENT SERVICES, INC.

1960 OLD GATESBURG RD.
STE 100
STATE COLLEGE, PA 16803

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	NONE	72371	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>AVAIL TECHNOLOGIES, INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>AVAIL TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>25-1831158</u>	

Part I	Asset and Liability Statement
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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)	85035	80681
(2) Participant contributions.....	1b(2)		64196
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	23316	1314514
(2) U.S. Government securities	1c(2)	657323	
(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)	40005	59025
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	17462128	12756668
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	18267807	14275084

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	18267807	14275084
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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)	339155	
(B) Participants	2a(1)(B)	812735	
(C) Others (including rollovers)	2a(1)(C)	70851	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1222741
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	15865	
(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)	2253	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		18118
(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)	321567	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		321567
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-3186783
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-1624357
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2284199	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	11800	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2295999
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)	72367	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		72367
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2368366
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3992723
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: **GIORE FEDELI SNYDER CAROTHERS LLP**

(2) EIN: **20-2000257**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan AVAIL TECHNOLOGIES, INC. 401(K) RETIREMENT PLAN		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 AVAIL TECHNOLOGIES, INC.		D Employer Identification Number (EIN) 25-1831158
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): 27-3169253 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	14a		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....		14b	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)			14c
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)			
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:	15a		
a The corresponding number for the plan year immediately preceding the current plan year.....		15b	
b The corresponding number for the second preceding plan year.....			
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:	16a		
a Enter the number of employers who withdrew during the preceding plan year		16b	
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.....			
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 _____

FINANCIAL STATEMENTS

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

FOR THE YEARS ENDED
DECEMBER 31, 2022 AND 2021

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

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INDEPENDENT AUDITORS' REPORT

To the Trustees and Plan Administrator
Avail Technologies, Inc. 401(k) Retirement Plan
State College, PA

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

We have performed audits of the accompanying financial statements of Avail Technologies, Inc. 401(k) Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ["ERISA Section 103(a)(3)(C) audit"]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Avail Technologies, Inc. 401(k) Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained a certification from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 5 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 accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of Avail Technologies, Inc. 401(k) Retirement Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Avail Technologies, Inc. 401(k) Retirement Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Avail Technologies, Inc. 401(k) Retirement 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 Avail Technologies, Inc. 401(k) Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4i-Schedule of Assets (Held at End of Year) and Schedule H, Line 4j - Schedule of Reportable Transactions are presented for purpose of additional analysis and are not a required part of the financial statements but are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the Department of Labor's Rule and Regulations for Reporting and Disclosure under ERISA.

In our opinion-

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

A handwritten signature in black ink, reading "Fiore Fedeli Snyder Carothers, LLP". The signature is written in a cursive, flowing style.

FIGRE FEDELI SNYDER CAROTHERS, LLP
September 19, 2023

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31,

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Contributions receivable	\$ 144,877	\$ 85,035
Investments, at fair value	14,071,182	18,142,767
Notes receivable from participants	<u>59,025</u>	<u>40,005</u>
Total Assets	<u>14,275,084</u>	<u>18,267,807</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 14,275,084</u>	<u>\$ 18,267,807</u>

See accompanying notes to financial statements.

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

Additions

Additions to net assets attributed to:

Interest and dividends	\$ 337,432
Realized and unrealized gains/(losses), net	(3,186,783)
Interest income on notes receivable from participants	<u>2,253</u>
Net Loss	(2,847,098)

Contributions:

Employer	339,155
Participants	812,735
Rollover	<u>70,851</u>

Total Contributions 1,222,741

Total Additions, net (1,624,357)

Deductions

Deductions from net assets attributed to:

Benefits paid to participants	2,284,199
Unpaid loans - deemed distributions	11,800
Administrative expenses	<u>72,367</u>

Total Deductions 2,368,366

Net Decrease in Net Assets Available for Benefits (3,992,723)

Net Assets Available for Benefits, Beginning of Year 18,267,807

Net Assets Available for Benefits, End of Year \$ 14,275,084

See accompanying notes to financial statements.

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021

Note 1. Description of the Plan

The following description of the Avail Technologies, Inc. 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all full-time employees of Avail Technologies, Inc. (the "Company") who are age twenty-one or older. The Plan was effective January 1, 1999 and qualifies under the Internal Revenue Code (the "Code") as a 401(k) Plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may elect to make contributions up to 100% of pre-tax annual compensation paid during the year. Total deferrals in any taxable year may not exceed the dollar limit established by law, \$20,500 for 2022 plus any amounts up to \$6,500 for those over age 50 as a "catch-up" contribution. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company matches 100% of a participant's contributions, up to 4% of base compensation. Additional employer contribution amounts may be contributed at the discretion of the Company.

Vesting

Participants are immediately vested in their contributions as well as the Company's matching and discretionary contributions plus actual earnings thereon.

Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at the prime rate published in the Wall Street Journal on the first day of the month the loan originated plus 1%. Loans provide for level amortization with payments to be made no less frequently than quarterly. Generally, the term of loans may not exceed five years unless they are used to finance a home purchase which extends the term to a maximum of 15 years.

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021

(Continued)

Note 1. Description of the Plan (continued)

Forfeited Accounts

At December 31, 2022 and 2021, there was \$1,724 and \$1,529, respectively, in nonvested accounts. Forfeited balances can be used to first pay any administrative expenses of the Plan, any remaining forfeitures will be used to reduce any employer contribution.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service for any other reasons than due to death, disability, or retirement, if less than \$5,000, a participant will automatically receive the value of his or her account as a lump-sum distribution. If greater than \$5,000, the participant's consent is required for a distribution prior to reaching age 65.

Investment Options

The Plan is entirely participant-directed and, as such, upon enrollment in the Plan, a participant may direct employee and employer contributions in any investment option offered in the Plan. Participants may change their investment options at any time. The Plan currently offers various mutual funds and common collective trust as investment options.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (1) the Company's contribution and (2) Plan earnings, and charged with an allocation of administrative expenses. The method of allocating the expenses depends on the nature of the expense itself. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan agreement 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 become fully vested in their accrued benefits.

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Continued)

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes within, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The change in the difference between current market value and cost is reported in the statement of changes in net assets available for plan benefits as net appreciation or depreciation in fair value of investments. Fair value is discussed below.

The net appreciation or depreciation in fair value of investments is reported as the change in the difference between the current market value and the prior year's market value adjusted for purchases and sales.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Substantially all of the administrative expenses of the Plan are paid by the sponsor.

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Continued)

Note 2. Summary of Significant Accounting Policies (continued)

Subsequent Events

Subsequent events have been evaluated through September 19, 2023, which is the date the financial statements were available to be issued.

Note 3. Income Tax Status

The Plan has adopted an EPIC Advisors, Inc. volume submitter 401(k) profit sharing plan that received an advisory letter dated June 30, 2021, in which the IRS stated that the Plan, as designed, complied with the applicable requirements of the Code. The Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of the liability (or asset) or disclosure in the financial statements. Tax years 2019 through 2022 remain open to IRS examination.

Note 4. Fair Value Measurements

Investments are recorded at fair value. Fair value is defined as the price that the Plan would receive upon selling an investment in a timely transaction to an independent buyer in the principal or most advantageous market of the investment. A three-tier hierarchy is utilized to maximize the use of observable market data and minimize the use of unobservable inputs and to establish classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk, for example, the risk inherent in a particular valuation technique used to measure fair value and/or the risk inherent in the inputs to the valuation technique. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Continued)

Note 4. Fair Value Measurements (continued)

liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The three-tier hierarchy of inputs is summarized in the three broad Levels listed below.

- Level 1- quoted prices in active markets for identical investments.
- Level 2- other significant observable inputs (including quoted prices for similar investments, interest rates, credit risks, etc).
- Level 3- significant unobservable inputs (including the organization's own assumptions in determining the fair value of investments).

Securities listed on a securities exchange or openly traded, for which market quotations are readily available, are valued at their last quoted sales price on the principal exchange on which they are traded on the valuation date.

Debt securities are valued at prices that reflect broker/dealer-supplied valuations or are obtained from independent pricing services and are deemed representative of market values at the close of the market.

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

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

All the investments of the Plan are valued using Level 1 inputs.

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Continued)

Note 5. Information Prepared and Certified by Custodian

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by Mid Atlantic Trust Company.

Information included in the statement of net assets available for benefits as of December 31,:

	<u>2022</u>	<u>2021</u>
Investments, at fair market	\$ 14,071,182	\$ 18,142,767
Notes receivable from participants	\$ 59,025	\$ 40,005
Contributions receivable	\$ 144,877	\$ 85,035

Information included in the statement of changes in net assets available for benefits:

	<u>2022</u>
Interest and dividends	\$ 337,432
Realized losses	(741,755)
Unrealized losses	(2,445,028)
Interest income on participant loans	2,253
	<u>\$ (2,847,098)</u>

Note 6. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

Note 7. Investments

Investments generally consist of mutual funds actively traded on U.S. exchanges. The following investments represent five percent or more of the Plan's Net Assets, at fair value, as of December 31:

	<u>2022</u>	<u>2021</u>
Vanguard Money Market	\$ 1,134,514	\$ 657,323
Vanguard 500 Index	\$ 872,957	\$ 1,040,029
Vanguard Target Retirement 2021	\$ 1,106,412	\$ 1,207,281
Vanguard Target Retirement 2025	\$ 1,770,460	\$ 5,030,971
Vanguard Target Retirement 2030	\$ 1,640,176	\$ 1,727,999
Vanguard Target Retirement 2035	\$ 1,292,984	\$ 1,810,529
Vanguard Target Retirement 2040	\$ 771,117	\$ 951,599
Vanguard Target Retirement 2045	\$ 793,024	\$ 844,253
Vanguard Target Retirement 2050	\$ 1,109,526	\$ 1,405,987

* * * * *

SUPPLEMENTAL SCHEDULES

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2022

SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)

<u>Fund Name</u>	<u>Held By</u>	<u>Current Value</u>
Cash	Mid Atlantic	\$ 6,868
American Funds Conservative Growth & Income	Mid Atlantic	81,127
American Funds Growth	Mid Atlantic	354,907
American Funds Growth & Income	Mid Atlantic	87,305
American Funds Moderate Growth	Mid Atlantic	124,984
American Funds Moderate Growth & Income	Mid Atlantic	10,876
American Funds Preervation	Mid Atlantic	3,073
American Century Emerging Markets	Mid Atlantic	74,540
Blackrock Advantage Small Cap Core	Mid Atlantic	26,165
Blackrock Income	Mid Atlantic	75,456
Blackrock Total Return	Mid Atlantic	12,345
Cohen & Steers Real Estate Sec	Mid Atlantic	10,898
Fidelity Mid Cap Index	Mid Atlantic	243,668
Fidelity Small Cap Index	Mid Atlantic	196,290
Hartford Schrodgers US Mid Cap	Mid Atlantic	968
JP Morgan Large Cap Growth	Mid Atlantic	136,537
MFS Value	Mid Atlantic	104,039
Vanguard 500 Index	Mid Atlantic	872,957
Vanguard Money Market	Mid Atlantic	1,134,514
Vanguard Target Retirement 2020	Mid Atlantic	1,106,412
Vanguard Target Retirement 2025	Mid Atlantic	1,770,460
Vanguard Target Retirement 2030	Mid Atlantic	1,640,176
Vanguard Target Retirement 2035	Mid Atlantic	1,292,984
Vanguard Target Retirement 2040	Mid Atlantic	771,117
Vanguard Target Retirement 2045	Mid Atlantic	793,024
Vanguard Target Retirement 2050	Mid Atlantic	1,109,526
Vanguard Target Retirement 2055	Mid Atlantic	526,011
Vanguard Target Retirement 2060	Mid Atlantic	587,922
Vanguard Target Retirement 2065	Mid Atlantic	51,687
Vanguard Target Retirement	Mid Atlantic	26,206
Vanguard Total Bond Market Index	Mid Atlantic	677,544
Vanguard Total International Stk Idx	Mid Atlantic	160,596
Investments, at Fair Value		14,071,182
Contributions receivable		144,877
*Participant Loans, interest @ 4.25% to 5.75%		59,025
TOTAL ASSETS HELD		<u>\$ 14,275,084</u>

* Party in Interest

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN
SUPPLEMENTAL SCHEDULE
YEAR ENDED DECEMBER 31, 2022
SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS

Purchases:

<u>Fund Name</u>	<u>Date</u>	<u>Cost</u>
Vanguard Target Retirement 2025 Fund	1/3/2022	\$ 9,353
Vanguard Target Retirement 2025 Fund	1/5/2022	\$ 11,899
Vanguard Target Retirement 2025 Fund	2/1/2022	\$ 11,849
Vanguard Target Retirement 2025 Fund	2/7/2022	\$ 139
Vanguard Target Retirement 2025 Fund	3/1/2022	\$ 11,977
Vanguard Target Retirement 2025 Fund	4/1/2022	\$ 10,670
Vanguard Target Retirement 2025 Fund	4/5/2022	\$ 15,109
Vanguard Target Retirement 2025 Fund	5/2/2022	\$ 12,161
Vanguard Target Retirement 2025 Fund	5/19/2022	\$ 9,020
Vanguard Target Retirement 2025 Fund	6/1/2022	\$ 10,541
Vanguard Target Retirement 2025 Fund	7/1/2022	\$ 8,543
Vanguard Target Retirement 2025 Fund	8/1/2022	\$ 8,620
Vanguard Target Retirement 2025 Fund	8/31/2022	\$ 1,933
Vanguard Target Retirement 2025 Fund	9/1/2022	\$ 8,601
Vanguard Target Retirement 2025 Fund	9/12/2022	\$ 12,359
Vanguard Target Retirement 2025 Fund	10/3/2022	\$ 8,617
Vanguard Target Retirement 2025 Fund	10/5/2022	\$ 12,798
Vanguard Target Retirement 2025 Fund	11/1/2022	\$ 11,798
Vanguard Target Retirement 2025 Fund	12/1/2022	\$ 5,409
 Vanguard Federal Money Market Fund	 1/3/2022	 \$ 2,000
Vanguard Federal Money Market Fund	1/5/2022	\$ 1,548
Vanguard Federal Money Market Fund	1/21/2022	\$ 319,086
Vanguard Federal Money Market Fund	2/1/2022	\$ 2,000
Vanguard Federal Money Market Fund	2/15/2022	\$ 193,622
Vanguard Federal Money Market Fund	2/17/2022	\$ 444

AVAIL TECHNOLOGIES, INC.

401(k) RETIREMENT PLAN

SUPPLEMENTAL SCHEDULE		
Vanguard Federal Money Market Fund	3/1/2022	\$ 2,000
Vanguard Federal Money Market Fund	3/18/2022	\$ 111,086
SCHEDULE H, LINE 41 - SCHEDULE OF REPORTABLE TRANSACTIONS		
Vanguard Federal Money Market Fund	3/21/2022	\$ 19,834
Vanguard Federal Money Market Fund	4/1/2022	\$ 2,000
Vanguard Federal Money Market Fund	4/5/2022	\$ 1,546
Vanguard Federal Money Market Fund	5/2/2022	\$ 2,000
Vanguard Federal Money Market Fund	5/16/2022	\$ 24,000
Vanguard Federal Money Market Fund	6/1/2022	\$ 2,000
Vanguard Federal Money Market Fund	6/7/2022	\$ 250,555
Vanguard Federal Money Market Fund	6/22/2022	\$ 97,225
Vanguard Federal Money Market Fund	7/1/2022	\$ 2,000
Vanguard Federal Money Market Fund	8/1/2022	\$ 2,000
Vanguard Federal Money Market Fund	9/1/2022	\$ 2,000
Vanguard Federal Money Market Fund	9/12/2022	\$ 1,595
Vanguard Federal Money Market Fund	10/3/2022	\$ 2,000
Vanguard Federal Money Market Fund	10/5/2022	\$ 1,595
Vanguard Federal Money Market Fund	10/7/2022	\$ 100,000
Vanguard Federal Money Market Fund	11/1/2022	\$ 39,317
Vanguard Federal Money Market Fund	12/1/2022	\$ 8,146
Vanguard 500 Index	1/3/2022	\$ 1,343
Vanguard 500 Index	1/5/2022	\$ 1,969
Vanguard 500 Index	1/19/2022	\$ 5,864
Vanguard 500 Index	2/1/2022	\$ 1,708
Vanguard 500 Index	2/2/2022	\$ 200,000
Vanguard 500 Index	3/1/2022	\$ 1,728
Vanguard 500 Index	4/1/2022	\$ 1,728
Vanguard 500 Index	4/5/2022	\$ 2,971
Vanguard 500 Index	5/2/2022	\$ 1,410
Vanguard 500 Index	6/1/2022	\$ 1,295
Vanguard 500 Index	6/2/2022	\$ 150,000
Vanguard 500 Index	6/22/2022	\$ 77,780

AVAIL TECHNOLOGIES, INC.

401(k) RETIREMENT PLAN

SUPPLEMENTAL SCHEDULE

Vanguard 500 Index	7/1/2022	\$	2,057
Vanguard 500 Index	8/1/2022	\$	2,061
<u>SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS</u>			
Vanguard 500 Index	8/4/2022	\$	23,248
Vanguard 500 Index	9/1/2022	\$	3,181
Vanguard 500 Index	9/12/2022	\$	3,115
Vanguard 500 Index	10/3/2022	\$	3,056
Vanguard 500 Index	10/5/2022	\$	3,016
Vanguard 500 Index	10/24/2022	\$	121,827
Vanguard 500 Index	11/1/2022	\$	2,263
Vanguard 500 Index	12/1/2022	\$	2,172

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN
SUPPLEMENTAL SCHEDULE
YEAR ENDED DECEMBER 31, 2022
SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS

Sales:

<u>Fund Name</u>	<u>Date</u>	<u>Proceeds</u>	<u>Cost</u>	<u>Gain/(Loss)</u>
Vanguard Target Retirement 2025 Fund	1/5/2022	\$ 127,612	\$ 127,612	\$ -
Vanguard Target Retirement 2025 Fund	1/19/2022	\$ 4,023	\$ 4,130	\$ (108)
Vanguard Target Retirement 2025 Fund	3/7/2022	\$ 15,290	\$ 16,390	\$ (1,100)
Vanguard Target Retirement 2025 Fund	3/10/2022	\$ 409	\$ 441	\$ (33)
Vanguard Target Retirement 2025 Fund	3/16/2022	\$ 181	\$ 307	\$ (126)
Vanguard Target Retirement 2025 Fund	4/5/2022	\$ 281	\$ 295	\$ (14)
Vanguard Target Retirement 2025 Fund	4/12/2022	\$ 3,832	\$ 4,148	\$ (316)
Vanguard Target Retirement 2025 Fund	5/2/2022	\$ 84,383	\$ 94,855	\$ (10,471)
Vanguard Target Retirement 2025 Fund	5/18/2022	\$ 1,009,095	\$ 1,145,719	\$ (136,625)
Vanguard Target Retirement 2025 Fund	5/20/2022	\$ 746	\$ 860	\$ (114)
Vanguard Target Retirement 2025 Fund	5/25/2022	\$ 667	\$ 764	\$ (97)
Vanguard Target Retirement 2025 Fund	6/7/2022	\$ 63,194	\$ 71,064	\$ (7,870)
Vanguard Target Retirement 2025 Fund	6/10/2022	\$ 360	\$ 411	\$ (51)
Vanguard Target Retirement 2025 Fund	6/22/2022	\$ 324,083	\$ 386,485	\$ (62,401)
Vanguard Target Retirement 2025 Fund	6/27/2022	\$ 52,861	\$ 61,770	\$ (8,909)
Vanguard Target Retirement 2025 Fund	7/5/2022	\$ 255	\$ 300	\$ (45)
Vanguard Target Retirement 2025 Fund	7/19/2022	\$ 2,286	\$ 2,694	\$ (409)
Vanguard Target Retirement 2025 Fund	8/30/2022	\$ 2,150	\$ 2,479	\$ (329)
Vanguard Target Retirement 2025 Fund	9/2/2022	\$ 2,150	\$ 2,516	\$ (366)
Vanguard Target Retirement 2025 Fund	10/3/2022	\$ 220	\$ 275	\$ (55)
Vanguard Target Retirement 2025 Fund	10/13/2022	\$ 254	\$ 319	\$ (65)
Vanguard Target Retirement 2025 Fund	10/20/2022	\$ 2,192	\$ 2,725	\$ (533)
Vanguard Target Retirement 2025 Fund	10/24/2022	\$ 937,134	\$ 1,157,246	\$ (220,112)
Vanguard Target Retirement 2025 Fund	11/1/2022	\$ 37,317	\$ 45,173	\$ (7,856)
Vanguard Target Retirement 2025 Fund	11/23/2022	\$ 269	\$ 312	\$ (43)
Vanguard Target Retirement 2025 Fund	12/8/2022	\$ 162	\$ 187	\$ (25)
Vanguard Federal Money Market Fund	1/6/2022	\$ 250,000	\$ 250,000	\$ -
Vanguard Federal Money Market Fund	1/19/2022	\$ 340	\$ 340	\$ -
Vanguard Federal Money Market Fund	2/2/2022	\$ 325,000	\$ 325,000	\$ -
Vanguard Federal Money Market Fund	3/10/2022	\$ 54	\$ 54	\$ -
Vanguard Federal Money Market Fund	3/16/2022	\$ 8	\$ 8	\$ -

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN
SUPPLEMENTAL SCHEDULE
YEAR ENDED DECEMBER 31, 2022
SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS

Sales:

<u>Fund Name</u>	<u>Date</u>	<u>Proceeds</u>	<u>Cost</u>	<u>Gain/(Loss)</u>
Vanguard Federal Money Market Fund	4/5/2022	\$ 10	\$ 10	\$ -
Vanguard Federal Money Market Fund	4/12/2022	\$ 605	\$ 605	\$ -
Vanguard Federal Money Market Fund	5/20/2022	\$ 136	\$ 136	\$ -
Vanguard Federal Money Market Fund	5/25/2022	\$ 114	\$ 114	\$ -
Vanguard Federal Money Market Fund	6/2/2022	\$ 150,000	\$ 150,000	\$ -
Vanguard Federal Money Market Fund	6/10/2022	\$ 71	\$ 71	\$ -
Vanguard Federal Money Market Fund	7/5/2022	\$ 25	\$ 25	\$ -
Vanguard Federal Money Market Fund	7/19/2022	\$ 804	\$ 804	\$ -
Vanguard Federal Money Market Fund	10/3/2022	\$ 78	\$ 78	\$ -
Vanguard Federal Money Market Fund	10/13/2022	\$ 27	\$ 27	\$ -
Vanguard Federal Money Market Fund	10/20/2022	\$ 896	\$ 896	\$ -
Vanguard Federal Money Market Fund	12/8/2022	\$ 107	\$ 107	\$ -
Vanguard 500 Index	1/18/2022	\$ 14,962	\$ 15,286	\$ (324)
Vanguard 500 Index	1/19/2022	\$ 840	\$ 874	\$ (34)
Vanguard 500 Index	1/20/2022	\$ 4	\$ 4	\$ 0
Vanguard 500 Index	3/10/2022	\$ 99	\$ 110	\$ (10)
Vanguard 500 Index	3/16/2022	\$ 32	\$ 35	\$ (3)
Vanguard 500 Index	4/5/2022	\$ 37	\$ 38	\$ (1)
Vanguard 500 Index	4/12/2022	\$ 977	\$ 1,046	\$ (69)
Vanguard 500 Index	5/5/2022	\$ 275,902	\$ 302,910	\$ (27,009)
Vanguard 500 Index	5/20/2022	\$ 139	\$ 168	\$ (29)
Vanguard 500 Index	5/25/2022	\$ 123	\$ 147	\$ (24)
Vanguard 500 Index	6/7/2022	\$ 200,000	\$ 224,009	\$ (24,009)
Vanguard 500 Index	6/10/2022	\$ 65	\$ 75	\$ (10)
Vanguard 500 Index	7/5/2022	\$ 32	\$ 38	\$ (6)
Vanguard 500 Index	7/19/2022	\$ 670	\$ 794	\$ (124)
Vanguard 500 Index	10/3/2022	\$ 64	\$ 80	\$ (16)
Vanguard 500 Index	10/7/2022	\$ 100,000	\$ 120,591	\$ (20,591)
Vanguard 500 Index	10/13/2022	\$ 36	\$ 45	\$ (9)
Vanguard 500 Index	10/20/2022	\$ 586	\$ 717	\$ (130)
Vanguard 500 Index	12/8/2022	\$ 80	\$ 89	\$ (9)

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN

SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2022

SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)

<u>Fund Name</u>	<u>Held By</u>	<u>Current Value</u>
Cash	Mid Atlantic	\$ 6,868
American Funds Conservative Growth & Income	Mid Atlantic	81,127
American Funds Growth	Mid Atlantic	354,907
American Funds Growth & Income	Mid Atlantic	87,305
American Funds Moderate Growth	Mid Atlantic	124,984
American Funds Moderate Growth & Income	Mid Atlantic	10,876
American Funds Preervation	Mid Atlantic	3,073
American Century Emerging Markets	Mid Atlantic	74,540
Blackrock Advantage Small Cap Core	Mid Atlantic	26,165
Blackrock Income	Mid Atlantic	75,456
Blackrock Total Return	Mid Atlantic	12,345
Cohen & Steers Real Estate Sec	Mid Atlantic	10,898
Fidelity Mid Cap Index	Mid Atlantic	243,668
Fidelity Small Cap Index	Mid Atlantic	196,290
Hartford Schrodgers US Mid Cap	Mid Atlantic	968
JP Morgan Large Cap Growth	Mid Atlantic	136,537
MFS Value	Mid Atlantic	104,039
Vanguard 500 Index	Mid Atlantic	872,957
Vanguard Money Market	Mid Atlantic	1,134,514
Vanguard Target Retirement 2020	Mid Atlantic	1,106,412
Vanguard Target Retirement 2025	Mid Atlantic	1,770,460
Vanguard Target Retirement 2030	Mid Atlantic	1,640,176
Vanguard Target Retirement 2035	Mid Atlantic	1,292,984
Vanguard Target Retirement 2040	Mid Atlantic	771,117
Vanguard Target Retirement 2045	Mid Atlantic	793,024
Vanguard Target Retirement 2050	Mid Atlantic	1,109,526
Vanguard Target Retirement 2055	Mid Atlantic	526,011
Vanguard Target Retirement 2060	Mid Atlantic	587,922
Vanguard Target Retirement 2065	Mid Atlantic	51,687
Vanguard Target Retirement	Mid Atlantic	26,206
Vanguard Total Bond Market Index	Mid Atlantic	677,544
Vanguard Total International Stk Idx	Mid Atlantic	160,596
Investments, at Fair Value		14,071,182
Contributions receivable		144,877
*Participant Loans, interest @ 4.25% to 5.75%		59,025
TOTAL ASSETS HELD		<u>\$ 14,275,084</u>

* Party in Interest

AVAIL TECHNOLOGIES, INC.
401(k) RETIREMENT PLAN
SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2022

SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS

Purchases:

<u>Fund Name</u>	<u>Date</u>	<u>Cost</u>
Vanguard Target Retirement 2025 Fund	1/3/2022	\$ 9,353
Vanguard Target Retirement 2025 Fund	1/5/2022	\$ 11,899
Vanguard Target Retirement 2025 Fund	2/1/2022	\$ 11,849
Vanguard Target Retirement 2025 Fund	2/7/2022	\$ 139
Vanguard Target Retirement 2025 Fund	3/1/2022	\$ 11,977
Vanguard Target Retirement 2025 Fund	4/1/2022	\$ 10,670
Vanguard Target Retirement 2025 Fund	4/5/2022	\$ 15,109
Vanguard Target Retirement 2025 Fund	5/2/2022	\$ 12,161
Vanguard Target Retirement 2025 Fund	5/19/2022	\$ 9,020
Vanguard Target Retirement 2025 Fund	6/1/2022	\$ 10,541
Vanguard Target Retirement 2025 Fund	7/1/2022	\$ 8,543
Vanguard Target Retirement 2025 Fund	8/1/2022	\$ 8,620
Vanguard Target Retirement 2025 Fund	8/31/2022	\$ 1,933
Vanguard Target Retirement 2025 Fund	9/1/2022	\$ 8,601
Vanguard Target Retirement 2025 Fund	9/12/2022	\$ 12,359
Vanguard Target Retirement 2025 Fund	10/3/2022	\$ 8,617
Vanguard Target Retirement 2025 Fund	10/5/2022	\$ 12,798
Vanguard Target Retirement 2025 Fund	11/1/2022	\$ 11,798
Vanguard Target Retirement 2025 Fund	12/1/2022	\$ 5,409
Vanguard Federal Money Market Fund	1/3/2022	\$ 2,000
Vanguard Federal Money Market Fund	1/5/2022	\$ 1,548
Vanguard Federal Money Market Fund	1/21/2022	\$ 319,086
Vanguard Federal Money Market Fund	2/1/2022	\$ 2,000
Vanguard Federal Money Market Fund	2/15/2022	\$ 193,622
Vanguard Federal Money Market Fund	2/17/2022	\$ 444

AVAIL TECHNOLOGIES, INC.

401(k) RETIREMENT PLAN

		SUPPLEMENTAL SCHEDULE	
		MARKET FUNDS	YEAR ENDED DECEMBER 31, 2022
		SCHEDULE OF REPORTABLE TRANSACTIONS	
Vanguard Federal Money Market Fund	3/1/2022	\$	2,000
Vanguard Federal Money Market Fund	4/1/2022	\$	2,000
Vanguard Federal Money Market Fund	4/5/2022	\$	1,546
Vanguard Federal Money Market Fund	5/2/2022	\$	2,000
Vanguard Federal Money Market Fund	5/16/2022	\$	24,000
Vanguard Federal Money Market Fund	6/1/2022	\$	2,000
Vanguard Federal Money Market Fund	6/7/2022	\$	250,555
Vanguard Federal Money Market Fund	6/22/2022	\$	97,225
Vanguard Federal Money Market Fund	7/1/2022	\$	2,000
Vanguard Federal Money Market Fund	8/1/2022	\$	2,000
Vanguard Federal Money Market Fund	9/1/2022	\$	2,000
Vanguard Federal Money Market Fund	9/12/2022	\$	1,595
Vanguard Federal Money Market Fund	10/3/2022	\$	2,000
Vanguard Federal Money Market Fund	10/5/2022	\$	1,595
Vanguard Federal Money Market Fund	10/7/2022	\$	100,000
Vanguard Federal Money Market Fund	11/1/2022	\$	39,317
Vanguard Federal Money Market Fund	12/1/2022	\$	8,146
Vanguard 500 Index	1/3/2022	\$	1,343
Vanguard 500 Index	1/5/2022	\$	1,969
Vanguard 500 Index	1/19/2022	\$	5,864
Vanguard 500 Index	2/1/2022	\$	1,708
Vanguard 500 Index	2/2/2022	\$	200,000
Vanguard 500 Index	3/1/2022	\$	1,728
Vanguard 500 Index	4/1/2022	\$	1,728
Vanguard 500 Index	4/5/2022	\$	2,971
Vanguard 500 Index	5/2/2022	\$	1,410
Vanguard 500 Index	6/1/2022	\$	1,295
Vanguard 500 Index	6/2/2022	\$	150,000
Vanguard 500 Index	6/22/2022	\$	77,780

AVAIL TECHNOLOGIES, INC.

401(k) RETIREMENT PLAN

Vanguard 500 Index	SUPPLEMENTAL SCHEDULE	YEAR ENDED DECEMBER 31, 2022	\$	2,057
Vanguard 500 Index	7/1/2022		\$	2,061
Vanguard 500 Index	8/1/2022		\$	23,248
Vanguard 500 Index	8/4/2022		\$	3,181
Vanguard 500 Index	9/1/2022		\$	3,115
Vanguard 500 Index	9/12/2022		\$	3,056
Vanguard 500 Index	10/3/2022		\$	3,016
Vanguard 500 Index	10/5/2022		\$	121,827
Vanguard 500 Index	10/24/2022		\$	2,263
Vanguard 500 Index	11/1/2022		\$	2,172
Vanguard 500 Index	12/1/2022		\$	

AVAIL TECHNOLOGIES, INC.

401(k) RETIREMENT PLAN

SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2022

SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS

Sales:

<u>Fund Name</u>	<u>Date</u>	<u>Proceeds</u>	<u>Cost</u>	<u>Gain/(Loss)</u>
Vanguard Target Retirement 2025 Fund	1/5/2022	\$ 127,612	\$ 127,612	\$ -
Vanguard Target Retirement 2025 Fund	1/19/2022	\$ 4,023	\$ 4,130	\$ (108)
Vanguard Target Retirement 2025 Fund	3/7/2022	\$ 15,290	\$ 16,390	\$ (1,100)
Vanguard Target Retirement 2025 Fund	3/10/2022	\$ 409	\$ 441	\$ (33)
Vanguard Target Retirement 2025 Fund	3/16/2022	\$ 181	\$ 307	\$ (126)
Vanguard Target Retirement 2025 Fund	4/5/2022	\$ 281	\$ 295	\$ (14)
Vanguard Target Retirement 2025 Fund	4/12/2022	\$ 3,832	\$ 4,148	\$ (316)
Vanguard Target Retirement 2025 Fund	5/2/2022	\$ 84,383	\$ 94,855	\$ (10,471)
Vanguard Target Retirement 2025 Fund	5/18/2022	\$ 1,009,095	\$ 1,145,719	\$ (136,625)
Vanguard Target Retirement 2025 Fund	5/20/2022	\$ 746	\$ 860	\$ (114)
Vanguard Target Retirement 2025 Fund	5/25/2022	\$ 667	\$ 764	\$ (97)
Vanguard Target Retirement 2025 Fund	6/7/2022	\$ 63,194	\$ 71,064	\$ (7,870)
Vanguard Target Retirement 2025 Fund	6/10/2022	\$ 360	\$ 411	\$ (51)
Vanguard Target Retirement 2025 Fund	6/22/2022	\$ 324,083	\$ 386,485	\$ (62,401)
Vanguard Target Retirement 2025 Fund	6/27/2022	\$ 52,861	\$ 61,770	\$ (8,909)
Vanguard Target Retirement 2025 Fund	7/5/2022	\$ 255	\$ 300	\$ (45)
Vanguard Target Retirement 2025 Fund	7/19/2022	\$ 2,286	\$ 2,694	\$ (409)
Vanguard Target Retirement 2025 Fund	8/30/2022	\$ 2,150	\$ 2,479	\$ (329)
Vanguard Target Retirement 2025 Fund	9/2/2022	\$ 2,150	\$ 2,516	\$ (366)
Vanguard Target Retirement 2025 Fund	10/3/2022	\$ 220	\$ 275	\$ (55)
Vanguard Target Retirement 2025 Fund	10/13/2022	\$ 254	\$ 319	\$ (65)
Vanguard Target Retirement 2025 Fund	10/20/2022	\$ 2,192	\$ 2,725	\$ (533)
Vanguard Target Retirement 2025 Fund	10/24/2022	\$ 937,134	\$ 1,157,246	\$ (220,112)
Vanguard Target Retirement 2025 Fund	11/1/2022	\$ 37,317	\$ 45,173	\$ (7,856)
Vanguard Target Retirement 2025 Fund	11/23/2022	\$ 269	\$ 312	\$ (43)
Vanguard Target Retirement 2025 Fund	12/8/2022	\$ 162	\$ 187	\$ (25)
Vanguard Federal Money Market Fund	1/6/2022	\$ 250,000	\$ 250,000	\$ -
Vanguard Federal Money Market Fund	1/19/2022	\$ 340	\$ 340	\$ -
Vanguard Federal Money Market Fund	2/2/2022	\$ 325,000	\$ 325,000	\$ -
Vanguard Federal Money Market Fund	3/10/2022	\$ 54	\$ 54	\$ -
Vanguard Federal Money Market Fund	3/16/2022	\$ 8	\$ 8	\$ -

AVAIL TECHNOLOGIES, INC.

401(k) RETIREMENT PLAN

SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2022

SCHEDULE H, LINE 4j-SCHEDULE OF REPORTABLE TRANSACTIONS

Sales:

<u>Fund Name</u>	<u>Date</u>	<u>Proceeds</u>	<u>Cost</u>	<u>Gain/(Loss)</u>
Vanguard Federal Money Market Fund	4/5/2022	\$ 10	\$ 10	\$ -
Vanguard Federal Money Market Fund	4/12/2022	\$ 605	\$ 605	\$ -
Vanguard Federal Money Market Fund	5/20/2022	\$ 136	\$ 136	\$ -
Vanguard Federal Money Market Fund	5/25/2022	\$ 114	\$ 114	\$ -
Vanguard Federal Money Market Fund	6/2/2022	\$ 150,000	\$ 150,000	\$ -
Vanguard Federal Money Market Fund	6/10/2022	\$ 71	\$ 71	\$ -
Vanguard Federal Money Market Fund	7/5/2022	\$ 25	\$ 25	\$ -
Vanguard Federal Money Market Fund	7/19/2022	\$ 804	\$ 804	\$ -
Vanguard Federal Money Market Fund	10/3/2022	\$ 78	\$ 78	\$ -
Vanguard Federal Money Market Fund	10/13/2022	\$ 27	\$ 27	\$ -
Vanguard Federal Money Market Fund	10/20/2022	\$ 896	\$ 896	\$ -
Vanguard Federal Money Market Fund	12/8/2022	\$ 107	\$ 107	\$ -
Vanguard 500 Index	1/18/2022	\$ 14,962	\$ 15,286	\$ (324)
Vanguard 500 Index	1/19/2022	\$ 840	\$ 874	\$ (34)
Vanguard 500 Index	1/20/2022	\$ 4	\$ 4	\$ 0
Vanguard 500 Index	3/10/2022	\$ 99	\$ 110	\$ (10)
Vanguard 500 Index	3/16/2022	\$ 32	\$ 35	\$ (3)
Vanguard 500 Index	4/5/2022	\$ 37	\$ 38	\$ (1)
Vanguard 500 Index	4/12/2022	\$ 977	\$ 1,046	\$ (69)
Vanguard 500 Index	5/5/2022	\$ 275,902	\$ 302,910	\$ (27,009)
Vanguard 500 Index	5/20/2022	\$ 139	\$ 168	\$ (29)
Vanguard 500 Index	5/25/2022	\$ 123	\$ 147	\$ (24)
Vanguard 500 Index	6/7/2022	\$ 200,000	\$ 224,009	\$ (24,009)
Vanguard 500 Index	6/10/2022	\$ 65	\$ 75	\$ (10)
Vanguard 500 Index	7/5/2022	\$ 32	\$ 38	\$ (6)
Vanguard 500 Index	7/19/2022	\$ 670	\$ 794	\$ (124)
Vanguard 500 Index	10/3/2022	\$ 64	\$ 80	\$ (16)
Vanguard 500 Index	10/7/2022	\$ 100,000	\$ 120,591	\$ (20,591)
Vanguard 500 Index	10/13/2022	\$ 36	\$ 45	\$ (9)
Vanguard 500 Index	10/20/2022	\$ 586	\$ 717	\$ (130)
Vanguard 500 Index	12/8/2022	\$ 80	\$ 89	\$ (9)