

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>MCKING CONSULTING CORPORATION 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</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>MCKING CONSULTING CORPORATION</u> <u>2810 OLD LEE HWY STE 300</u> <u>FAIRFAX, VA 22031-4376</u>	1c Effective date of plan <u>01/01/2002</u>	2b Employer Identification Number (EIN) <u>54-2006067</u>
	2c Plan Sponsor's telephone number <u>703-204-2385</u>	2d Business code (see instructions) <u>541600</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.	10/12/2023	SANDRA KING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2023	SANDRA KING
	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		5 128
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) 49
a(2) Total number of active participants at the end of the plan year		6a(2) 57
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 74
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 131
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 132
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 122
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 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) ☒ 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 MCKING CONSULTING CORPORATION 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MCKING CONSULTING CORPORATION	D Employer Identification Number (EIN) 54-2006067	

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
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	448524	132	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
24976	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
GROVE POINT INVESTMENTS LLC
2440 RESEARCH BLVD STE 500
ROCKVILLE, MD 20850-3237

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
24976	0		3

(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	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	8863690

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

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	▶		
	(6) Total additions.....	7c(6)	
d	Total of balance and additions (add lines 7b and 7c(6))	7d	
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	(2) Administration charge made by carrier.....	7e(2)	
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	▶		
	(5) Total deductions.....	7e(5)	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

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 MCKING CONSULTING CORPORATION 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MCKING CONSULTING CORPORATION	D Employer Identification Number (EIN) 54-2006067

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	1447	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

GROVE POINT INVESTMENTS LLC

52-1321340

(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?
49 55 99	OTHER SERVICES	0	Yes ☒ No ☐	Yes ☐ No ☒	5093	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
GROVE POINT INVESTMENTS LLC	49 55 99	5093

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	COMMISSIONS AND REFERRAL/SERVICE FEE

(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.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MCKING CONSULTING CORPORATION 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MCKING CONSULTING CORPORATION	D Employer Identification Number (EIN) 54-2006067	
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)		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE FUND		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 93-6274328-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 625146
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN GOVT & HQ BOND SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-007	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 577969
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN GLBL EMERG MARKETS SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-013	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33101
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL SMALLCAP SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-014	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9728
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BD SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-005	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 441180
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN DIVERSIFIED INTL SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-015	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 523751
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-016	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1782173

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-043	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 636861
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 579179
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-023	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 486024
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-026	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28415
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-070	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 88024
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2010 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-075	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 52010
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-077	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 227415
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-078	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 405367
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-079	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 461037
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-080	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 339663

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-096	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25501
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2015 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-110	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9978
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2025 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-111	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 669173
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2035 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 234950
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2045 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-113	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 716688
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2055 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 165953
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CAPITAL APPR SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-119	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 256649
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2060 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105346
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2065 SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-173	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7555
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
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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**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>MCKING CONSULTING CORPORATION 401(K) 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>MCKING CONSULTING CORPORATION</u>	D Employer Identification Number (EIN) <u>54-2006067</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)	16148
(9) Value of interest in common/collective trusts.....		1c(9)	453628
(10) Value of interest in pooled separate accounts		1c(10)	11409363
(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)	1772566
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	1343421
(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	13651705	10841864

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	13651705	10841864
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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)	215879	
(B) Participants	2a(1)(B)	482313	
(C) Others (including rollovers)	2a(1)(C)	35590	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		733782
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)	849	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		849
(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)	27239	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		27239
(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)		7289
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-1915469
(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)		-357326
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-1503636
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1304758	
(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)		1304758
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)	1447	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1447
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1306205
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2809841
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: **FRYE & COMPANY, CPAS**

(2) EIN: **45-4199441**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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 MCKING CONSULTING CORPORATION 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MCKING CONSULTING CORPORATION		D Employer Identification Number (EIN) 54-2006067
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

Frye & Company, CPAs

**MCKING CONSULTING
CORPORATION 401(K) PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2022 & 2021



- CONTENTS -

	<u>Page</u>
Independent Auditors' Report on Financial Statements	1-4
Financial Statements	
Statements of Net Assets Available for Benefits	5
Statements of Change in Net Assets Available for Benefits	6
Notes to Financial Statements	7-19
Required Supplemental Schedules	
Schedules of Assets (Held at End of Year)	20-21



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INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

To the Participants and Trustees
McKing Consulting Corporation 401(k) Plan

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

We have performed audits of the financial statements of McKing Consulting Corporation 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) (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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note E 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 Auditors' Responsibilities for the Audit of the Financial Statements section –



To the Participants and Trustees
McKing Consulting Corporation 401(k) Plan

Opinion – Continued

- the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements 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 (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of McKing Consulting Corporation 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. 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 McKing Consulting Corporation 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 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.

To the Participants and Trustees
McKing Consulting Corporation 401(k) Plan

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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America. Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

To the Participants and Trustees
McKing Consulting Corporation 401(k) Plan

Auditors' Responsibilities for the Audit of the Financial Statements – Continued

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

Other Matter—Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) are presented for purposes 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 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 GAAS. 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, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental 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 Rules 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).



Frye & Company, CPAs
Manassas, Virginia
September 30, 2023

McKING CONSULTING CORPORATION 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF DECEMBER 31, 2022 & 2021

	<u>2022</u>	<u>2021</u>
Assets		
Plan investments, participant directed:		
Investments at fair value:		
Investment in pooled separate accounts	\$ 8,863,690	\$ 11,409,363
Investment in registered mutual funds	1,343,421	1,772,566
Investment in common collective trusts	<u>625,146</u>	<u>453,628</u>
Total plan investments at fair value	10,832,257	13,635,557
Plan receivables:		
Participant contribution receivable	-	-
Employer contribution receivable	-	-
Notes receivable from participants	<u>9,607</u>	<u>16,148</u>
Total plan receivables	<u>9,607</u>	<u>16,148</u>
Total assets	10,841,864	13,651,705
Liabilities		
Excess contributions payable	-	-
Excess matching contributions payable	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	<u><u>\$ 10,841,864</u></u>	<u><u>\$ 13,651,705</u></u>

See accompanying auditors' report and notes to financial statements.

McKING CONSULTING CORPORATION 401(k) PLAN

STATEMENTS OF CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2022 & 2021

	<u>2022</u>	<u>2021</u>
Additions		
Investment income:		
Net appreciation (depreciation) in investments	\$ (2,265,506)	\$ 1,903,757
Realized interest and dividends and other	<u>27,239</u>	<u>20,552</u>
Total investment income (loss)	(2,238,267)	1,924,309
Interest income on notes receivable from participants	849	1,234
Contributions:		
Participant deferrals	482,313	489,262
Employer matching	215,879	206,841
Participant roll-overs	<u>35,590</u>	<u>109,554</u>
Total contributions	<u>733,782</u>	<u>805,657</u>
Total additions	(1,503,636)	2,731,200
Deductions		
Benefits paid to participants	1,304,758	764,534
Administrative and other fees	<u>1,447</u>	<u>1,073</u>
Total deductions	<u>1,306,205</u>	<u>765,607</u>
Net Increase (Decrease)	(2,809,841)	1,965,593
Net assets available for benefits, beginning of year	<u>13,651,705</u>	<u>11,686,112</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 10,841,864</u></u>	<u><u>\$ 13,651,705</u></u>

See accompanying auditors' report and notes to financial statements.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note A – Plan Description and Summary of Significant Accounting Policies

General: The following information and description of McKing Consulting Corporation 401(k) Plan (the Plan) is provided for informational purposes only. Participants should refer to the actual plan document, contractual agreements, and summary plan description as provided by the plan sponsor, McKing Consulting Corporation (the Corporation), for more complete and current information.

Description: The Plan was established in January 2002 by the Corporation's management and was most recently amended in February 2022. The Plan is a defined contribution plan intended to qualify under Section 401(k) of the Internal Revenue Code (IRC) and is subject to applicable provisions of the Employee Retirement Income Security Act (ERISA) of 1974. The Plan covers all eligible employees with no minimum age or service requirement other than statutory limits established by IRS and ERISA rules and regulations. Employees are eligible to participate on the first day of employment and immediately participant in any employer matching contributions. As of December 2022, the plan had approximately 130 participants.

Plan Administration: The Corporation established a board of trustees and retained Principal Life Insurance Company (Principal) as the third-party administrator and investment custodian, which holds plan assets and executes transactions on the behalf and at the direction of the participants.

Basis of Accounting: The Plan prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, revenue is recognized when earned and expenses when obligations are incurred. Investments are reported at fair value (except for fully benefit response investment contracts reported at contract value) with interest, dividends, net realized and unrealized gains and losses (i.e., market appreciation and depreciation) reported as components of investment income. Participant and employer contributions, which are reported when compensation is paid to participating employee and contributions are withheld and payable to the Plan, and employer matching and profit-sharing contributions are similarly determinable. Excess contributions or qualified non-elective contributions resulting from non-discrimination and compliance testing are reported when incurred.

Income Tax Status: The Plan is designed to be qualified under the IRC Section 401(k) and exempt from income taxes. Accordingly, Principal obtained a favorable tax determination letter from the IRS dated June 2020 for its prototype 401(k) profit sharing plan. However, the plan document has been amended since obtaining the tax determination letter from the IRS to comply with various legislative and regulatory changes. As such, no provision for income taxes has been included in the accompanying financial statements. Although the Plan has not received any notice of intent to examine its tax returns, the Plan's tax returns remain subject to examination or review by tax authorities pursuant to various statutes of limitations. No assurances can be given regarding any plan amendments until such time the amendment is reviewed and approved by the IRS.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note A – Plan Description and Summary of Significant Accounting Policies – Continued

Plan Eligibility: The Plan has no age or length of service requirement for participation, and employees are generally eligible for participation upon their date of hire. Certain eligibility requirements, such as employment as of the end of the reporting year and length or hours of service, may apply to any employer discretionary contributions to the Plan.

Participant Accounts: Individual accounts are maintained for each plan participant and include the participant's tax deferred contributions, any roll-over contributions, employer matching contributions, plus an allocation of any employer discretionary contributions, plan earnings, including any realized and unrealized gains or losses on investments selected by the plan participants, and reduced by any allocable administrative fees, expenses or withdrawals.

Participant Contributions: Participants may make pre-tax, salary reduction contributions from their compensation each pay period up to statutory limits established by IRS and ERISA rules. Distributions from other qualified retirement plans can also be contributed as rollover contributions. Participants are fully vested in their salary deferral and rollover contributions.

Employer Contributions: The Corporation adopted a safe harbor matching provision in which the Corporation makes matching contributions equal to the sum of 100% of the amount of each participant's elective deferral that do not exceed 3% of the participant's eligible compensation, plus 50% of the amount in which the participant's elective deferrals exceeds 3% of the participant's eligible compensation but not to exceed 5% of participant's eligible compensation for a maximum safe harbor match of 4%. Safe harbor matching contributions are not subject to vesting requirements, so participants are immediately and fully vested. During the year ended December 31, 2022 and 2021, the Corporation made safe harbor matching contributions of approximately \$215,900 and \$206,800, respectively. The Corporation may also elect to make qualified nonelective contributions or additional discretionary matching or profit sharing contributions to the Plan. Any qualified nonelective contributions made to the plan are immediately and fully vested. Discretionary matching and profit sharing contribution may be allocated based upon compensation, length of service, and employment as of the end of the year as defined in the plan document. Vesting in the Corporation's discretionary contributions and earnings thereon is based upon each employee's active employment and length of service, with 33% vested in first year, 66% vested after one year, and 100% vested after three years of service.

Terminating Participants and Forfeitures: Participants who terminate their employment with the Corporation forfeit the non-vested portion of the employer discretionary matching and profit-sharing contributions as noted above. Employee deferral and employer safe harbor matching contributions are not subject to vesting. Forfeitures may be used to reduce future employer contributions or pay plan expenses as allowed by the Plan and directed by the plan trustees. As of December 31, 2022 and 2021, the Plan reported no significant forfeitures, and no significant forfeitures were applied against contributions or plan expenses during the years then ended.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note A – Plan Description and Summary of Significant Accounting Policies – Continued

Distributions to Participants: Amounts credited to an individual participant's account are eligible for distribution upon termination of employment, retirement, death, or total and permanent disability, generally as lump sum distributions. Distributions due to termination or disability may be deferred until the participant retires if the value of their account exceeds or has exceeded \$1,000. Distributions upon death must be made to all beneficiaries within five years. Participant benefits eligible for distribution must be distributed based upon age and date of retirement restrictions as set forth in the IRC. The Plan automatically distributes balance of less than \$1,000 to terminated participants. Terminated participants with balances of \$1,000 to \$5,000 are rolled automatically into an IRA in the name of the terminated participant. Benefit payments and distributions to participants are reflected as plan deductions when paid to participants.

Investment Valuation and Recognition: Investments are reported at fair value (except for fully benefit response investment contracts reported at contract value as a practical expedient of estimated fair value). Fair value is generally determined as 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. Certain investments may be valued at net asset value as a practical expedient of estimated fair value. The Plan reports interest, dividends, net realized and unrealized gains and losses (i.e., market appreciation and depreciation) as components of investment income. Purchases and sales of investments are recorded on a trade-date basis, interest income is recorded when earned, and dividends on an ex-dividend date basis.

Notes Receivable from Participants: The Plan allows participants to borrow against their vested account balances subject to IRC restrictions. Loans are typically limited to a maximum of \$50,000 or 50% of the participant's vested account balance and are secured by the investments within the participant's account. The promissory notes have terms of 60 months or less unless the loan was made for purchase of the participant's primary residence and require periodic payments of principal and interest generally through payroll deductions. Loans are considered a direct investment of the participant's account and have annual interest rates based upon the prime lending rate plus one percent at the time of the loan, which were approximately 6% to 6.25% as of December 31, 2022 and 2021. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon provisions of the plan document. As of December 31, 2022 and 2021, the Plan reported notes receivable from participants outstanding of approximately \$9,600 and \$16,100, respectively. Interest income on notes receivable totaled approximately \$800 and \$1,200, respectively, during the years ended December 31, 2022 and 2021.

Excess Contributions Payable: Amounts payable to participants for contributions in excess of amounts allowed by the IRS and ERISA rules and regulations, including any excess matching contributions, are reflected as liabilities in the accompanying financial statements with a corresponding amount reflected as benefits paid to participant for the corrective distributions.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note A – Plan Description and Summary of Significant Accounting Policies – Continued

Excess Contributions Payable – Continued: As of December 31, 2022 and 2021, the Plan reported no significant amounts of excess contributions payable resulting from the required annual nondiscrimination and compliance testing. Any excess contributions would also be reflected annually as distributions in the accompanying financial statements.

Benefits Paid and Expenses: Benefit distributions are recorded generally when paid, except for in the case of excess contributions and matching on excess contributions. Certain expenses of maintaining the Plan are paid by the Corporation and are, therefore, excluded from the accompanying financial statements. Investment related expenses are generally included in the net appreciate (depreciation) in investments. Fees associated with administering the Plan and notes receivable to participants and benefit distributions to participants are included in administrative fees in the accompanying financial statements and charged directly to participant accounts.

Hardship Withdrawals: The Plan allows, in certain hardship situations as defined by the IRC, participants to withdrawal portions of their vested account balance subject to taxation and other IRS restrictions. Any withdrawals reduce participant vested account balances and are reflected as plan deductions and in the accompanying financial statements when paid to participants.

Fair Value Measurements: The Plan established a reporting framework for measuring and disclosing fair value measurements. Fair value measurement disclosures are required for assets and liabilities measured and reported at fair value in the accompanying financial statements. Management uses a fair value measurement hierarchy based upon the lowest level of any input that is significant to the measurement with Level 3 being the lowest level of recognition. Management also attempts to maximize the use of observable inputs (Level 1 and 2) and minimize unobservable inputs (Level 3). Accordingly, the Plan classifies its investments in marketable securities in the following categories:

- *Level 1* – valuation methodology based upon unadjusted quoted prices for identical assets or liabilities traded in an active market that the Plan has the ability to access;
- *Level 2* – valuation methodology based upon unadjusted quoted prices for similar assets and liabilities traded in active markets or identical or similar assets and liabilities in inactive markets, observable market inputs for assets and liabilities not traded in active markets, observable market inputs derived or corroborated principally by correlation or other means, or Level 1 instruments where there is a contractual restriction; and
- *Level 3* – valuation methodology is unobservable and significant to the fair value measurement.

As of December 31, 2022 and 2021, the Plan's investments in registered mutual funds are classified as Level 1 financial instruments as fair value was established by quoted market prices for identical assets or liabilities traded in active markets.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note A – Plan Description and Summary of Significant Accounting Policies – Continued

Fair Value Measurements – Continued: The Plan’s investments in pooled separate accounts and common collective trusts are valued at net asset value as a practical expedite of estimated fair value, which are published and establish trading values. Given that that participant trade at net asset value which is readily available to plan participants, management determined pooled separate accounts and common collective trust are classified as Level 1 financial instruments. Disclosures about estimated fair values and fair value measurements were determined by the Plan based upon pertinent market data and other information available as of December 31, 2022 and 2021. Considerable judgment is necessary to interpret market and financial data and to develop fair value measurements in certain circumstances, especially Level 3 financial instruments. Although the Plan is unaware of any factors that would significantly affect their estimates, the Plan’s estimates of fair values and fair value measurements may not be indicative of amounts realized at disposition.

Plan Termination: The Corporation has the right under the plan document to discontinue its contributions to the Plan and to terminate the Plan subject to the provisions of IRS and ERISA rules and regulations. In the event of the Plan’s termination, participants become fully vested in their account balances. The plan sponsor has not expressed any interest in terminating the Plan or ceasing employer safe harbor matching or discretionary matching or profit sharing contributions.

Accounting Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates may be required in the determination of fair value in certain circumstances. Accordingly, actual results could differ from those estimates and the difference may be material.

Reclassifications: Certain prior year amounts were reclassified to adhere to the current financial statement presentation and for comparative reporting purposes.

Note B – Related Party and Party-in-Interest Transactions

Plan Sponsor: The Corporation may, at management’s discretion, pay certain administrative and professional expenses of the Plan. During the years ended December 31, 2022 and 2021, the Corporation paid for services provided to the Plan by professional service providers, the third-party administrator, and other compliance related costs. Plan investment advisory and management service fees may be assessed to the Plan and allocated and charged against the participant account balances as allowed by the plan document and IRS and ERISA regulations. Certain fees paid by the Plan for investment management services may be netted against the net appreciation (depreciation) in investments as reported in the accompanying financial statements. The Plan may also allocate forfeitures to offset employer contributions or pay plan expenses.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note B – Related Party and Party-in-Interest Transactions – Continue

Plan Custodian: The plan trustee and investment custodian, Principal Life Insurance Company, may be related or affiliated with companies and various subsidiaries that manage investment options offered to plan participants. The trustee and custodian and other related parties may receive commissions and other forms of remuneration through its relationship with the related parties and affiliates.

Note C – Plan Investments

General: The plan trustee and investment custodian, Principal, holds the plan's investments, executes investment transactions, and maintains participant accounts. The plan trustee and investment custodian manages the investment options offered to plan participants through a variety of fund management companies, which may include subsidiaries and other parties related to the plan trustee and investment custodian.

Plan Investments: The Plan provides over 30 investments options consisting of various pooled separate accounts managed by Principal, registered mutual funds, common collective trusts, and investment contracts as further described below. The investment options cover a wide range of risk, return, and retirement objectives. The Plan provides participants with direct access to their accounts to change contributions amounts and investment allocation in any proportion desired and allowed by IRS and ERISA rules and regulations. Participants may also elect to transfer their account balances between the available investment options.

Investment Valuation: The Plan's investments are reported at fair value in the accompanying financial statements. Fair value is generally determined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investments in mutual funds are reported at fair value based upon unadjusted market prices and pooled separate accounts and common collective trusts are valued based upon the per unit net asset value as a practical expedite of estimated fair value. The following is a description of the valuation methodologies used by the Plan in determining fair value for financial instruments reported at fair value:

- *Mutual Funds* – valued at the daily closing price as reported by the fund in active markets in which these funds are required to publish their daily net asset value and are generally required to transact at that price. Mutual funds are deemed to be actively traded.
- *Pooled Separate Accounts and Common Collective Trusts* – valued at per unit net asset value as provided and certified by the plan trustee and investment custodian as a practical expedite of estimated fair value. Net asset value is generally determined based upon the fair value of the underlying assets held by the fund less its liabilities.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note C – Plan Investments – Continued

- *Pooled Separate Accounts and Common Collective Trusts* – Continued – Net asset value may not be used in situations whereby it is probable that the fund will transact at an amount different than reported net asset value. In certain situations, the plan trustee and investment custodian may temporarily delay withdrawal, if necessary, to ensure an orderly liquidation of assets. Otherwise, plan participants transact generally at published net asset value.

Investment Income: The Plan reports interest, dividends, realized and unrealized gains and losses (i.e., market appreciation and depreciation) as components of investment income. Purchases and sales of investments are recorded on a trade-date basis, interest income is recorded when earned, and dividends on an ex-dividend date basis. Accordingly, investment income (loss) consists of the follow as of and for the year ended December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Investment income:		
Net appreciation (depreciation) in investments	\$ (2,265,506)	\$ 1,903,757
Realized interest and dividends and other	<u>27,239</u>	<u>20,552</u>
	<u><u>\$ (2,238,267)</u></u>	<u><u>\$ 1,924,309</u></u>

Note D – Fair Value Measurements

As of December 31, 2022 and 2021, the Plan's investments in marketable securities were categorized in accordance with the fair measurement hierarchy described above as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
December 31, 2022:				
Pooled separate accounts	\$ 8,863,690	\$ 8,863,690	\$ -	\$ -
Registered mutual funds	1,343,421	1,343,421	-	-
Common collective trust	<u>625,146</u>	<u>625,146</u>	<u>-</u>	<u>-</u>
	<u><u>10,832,257</u></u>	<u><u>\$10,832,257</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
December 31, 2021:				
Pooled separate accounts	\$11,409,363	\$11,409,363	\$ -	\$ -
Registered mutual funds	1,772,566	1,772,566	-	-
Common collective trust	<u>453,628</u>	<u>453,628</u>	<u>-</u>	<u>-</u>
	<u><u>13,635,557</u></u>	<u><u>\$13,635,557</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note D – Fair Value Measurements – Continued

Pooled separate accounts and common collective trusts, not considered to be fully benefit responsive, are valued at estimated fair value based the net asset value of the underlying assets and liabilities. Net asset value is used as a practical expedient to estimated fair value as allowed under accounting principles generally accepted in the United States of America. This practical expedient would not be used if it is determined by the plan administrator to be probable that the fund would transact for amounts significantly different form the reported net asset value. Participant transactions (purchases and sales of funds) generally occur daily at published net asset value. If the Plan initiates a full redemption of the fund, the issuer may reserve the right to require a reasonable notification period in order to an orderly liquidation of securities held by the fund. The following table summarize investments for which fair value was measured using the net asset value per share as a practical expedient of estimated fair value as of December 31, 2022:

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled				
Separate	\$ 8,863,690	N/A	Daily	1 Day
Accounts	as of 12/31/22			
Common				
Collective	\$ 625,146	N/A	Daily	1 Day
Trust	as of 12/31/22			

The following table summarize investments for which fair value was measured using the net asset value per share as a practical expedient of estimated fair value as of December 31, 2021:

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled				
Separate	\$11,409,363	N/A	Daily	1 Day
Accounts	as of 12/31/21			
Common				
Collective	\$ 453,628	N/A	Daily	1 Day
Trust	as of 12/31/21			

Generally, there are no redemption restrictions for participant directed transactions; however, redemption notification periods may be required for Plan initiated transactions, such as liquidation.

McKING CONSULTING CORPORATION 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 & 2021

Note E – Information Prepared and Certified by Plan Trustee and Custodian – Continued

	<u>2022</u>	<u>2021</u>
Plan investments, participant directed, at fair value:		
Pooled separate accounts at net asset value:		
Principal Large Cap S&P 500 Index Fund	\$ 1,782,173	\$ 2,558,848
Principal Lifetime 2045 Fund	716,688	777,790
Principal Lifetime 2025 Fund	669,173	633,352
Principal Mid Cap Value I Fund	636,861	704,371
Principal Small Cap S&P 600 Index Fund	579,179	715,330
Principal Gov't & High Quality Bond Fund	577,969	703,179
Principal Diversified International Stock Fund	523,751	696,532
Principal Mid Cap S&P 400 Index Fund	486,024	633,726
Principal Lifetime 2050 Fund	461,037	635,505
Principal Core Plus Bond Fund	441,180	525,452
Principal Lifetime 2040 Fund	405,367	470,796
Principal Lifetime Strategic Income Fund	339,663	369,609
Principal Capital Appreciation Fund	256,649	385,083
Principal Lifetime 2035 Fund	234,950	260,996
Principal Lifetime 2030 Fund	227,415	345,140
Principal Lifetime 2055 Fund	165,953	224,985
Principal Lifetime 2060 Fund	105,346	75,919
Principal Partner Small Cap Growth I Fund	88,024	177,345
Principal Lifetime 2010 Fund	52,010	63,296
Principal Global Emerging Markets Fund	33,101	66,859
Principal Mid Cap Growth III Fund	28,415	210,527
Principal Partner Small Cap Value II Fund	25,501	36,743
Principal Lifetime 2015 Fund	9,978	32,547
Principal International Small Cap Fund	9,728	105,433
Principal Lifetime 2065 Fund	7,555	-
Subtotal - pooled separate accounts	<u>8,863,690</u>	<u>11,409,363</u>
Registered mutual funds at quoted market prices:		
American Funds Growth Fund of America	535,135	905,081
T Rowe Price Equity Income Fund	345,838	365,392
PIMCO Real Return Fund	235,225	296,609
Franklin Utilities Return Fund	198,427	185,474
Fidelity Advisor Energy Return Fund	28,796	20,010
Subtotal - mutual funds	<u>1,343,421</u>	<u>1,772,566</u>
Common collective trusts at net asset value:		
Principal Stable Value Fund	<u>625,146</u>	<u>453,628</u>
Total plan investments	<u><u>\$ 10,832,257</u></u>	<u><u>\$ 13,635,557</u></u>
Notes receivable from participants (6.25%)	<u><u>\$ 9,607</u></u>	<u><u>\$ 16,148</u></u>

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note E – Information Prepared and Certified by Plan Trustee and Custodian - Continued

The above schedule details financial information and related data with respect to the Plan's investments and related investment earnings and the notes receivable from participants were obtained or derived from information provided and certified by the plan trustee and investment custodian, Principal. As permitted by Department of Labor rules and regulations and reporting and disclosure under ERISA, the following summarized financial information and related data with respect to plan investments and notes receivable from participants was certified by Principal as complete and accurate as of and for the years ended December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Plan investments, participant directed:		
Investment in pooled separate accounts	\$ 8,863,690	\$11,409,363
Investment in registered mutual funds	1,343,421	1,772,566
Investment in common collective trusts	625,146	453,628
	<u>\$10,832,257</u>	<u>\$13,635,557</u>
Notes receivable from participants	<u>\$ 9,607</u>	<u>\$ 16,148</u>

The following summarized information with respect to investment income and interest income on notes receivable from participants was obtained or derived from information certified as complete and accurate by the plan trustee and investment custodian, Principal, for the years ended December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Investment income:		
Net appreciation (depreciation) in investments	\$ (2,265,506)	\$ 1,903,757
Realized interest and dividends and other	27,239	20,552
	<u>\$ (2,238,267)</u>	<u>\$ 1,924,309</u>
Interest income on notes receivable from participants	<u>\$ 849</u>	<u>\$ 1,234</u>

Note F – Collective Trust and Investment Contract with Insurance Company

Principal Stable Value Fund: The Plan holds a common collective trust with Principal that guarantees the contract benefit value upon termination, death, disability or retirement of a plan participant, the Principal Stable Value Fund.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note F – Collective Trust and Investment Contract with Insurance Company – Continued

Principal Stable Value Fund – Continued: Contract value is defined as the value paid when funds are withdrawn at maturity or at the time of termination, death, disability, or retirement of a plan participant and is equal to amounts deposited plus accrued interest. The common collective trust requires Principal to repay the principal and a specified interest rate that is guaranteed by the issuer.

Although Principal considers the Principal Stable Value Fund to be fully benefit responsive, as a common collective trust it is reported at net asset value as a practical expedient of fair value for financial reporting purposes. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk of the contract issuer or otherwise. Fair value is determined based upon net asset value of the underlying fair value of the fund's assets less any liabilities. Because participant generally transact at published net asset value, fair value is determined annually for financial reporting.

In determining the reasonableness of the fair value methodology, the Plan also evaluates a variety of factors including reviewing existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain observable inputs are assessed through review of contract terms while others are substantiated utilizing available market data. The average yields for the investment contract and actual average yields earned on the investment contract as reported by Principal for the years ended December 31, 2022 and 2021 were approximately 1.34% and 1.53%, respectively.

Note G – Reconciliation of the Financial Statements to Federal Form 5500

The following schedule reconciles the net assets available for benefits per the accompanying financial statements to the net assets as reflected in Part I, *Assets and Liability Statement*, of Schedule H to Federal Form 5500 as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per financial statements	<u>\$10,841,864</u>	<u>\$13,651,705</u>
Net assets available for benefits per Federal Form 5500	<u>\$10,841,864</u>	<u>\$13,651,705</u>

The following schedule reconciles net increase (decrease) in net assets available for benefits per the accompanying financial statements to net income (loss) per Part II, *Income and Expense Statement*, of Schedule H to Federal Form 5500 for the years ended December 31, 2022 and 2021:

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note G – Reconciliation of the Financial Statements to Federal Form 5500 - Continued

	<u>2022</u>	<u>2021</u>
Net increase (decrease) in net assets available for benefits per financial statements	<u>\$ (2,809,841)</u>	<u>\$ 1,965,593</u>
Net increase (decrease) in net assets available for benefit per Federal Form 5500	<u>\$ (2,809,841)</u>	<u>\$ 1,965,593</u>

Note H – Plan Termination

The Corporation has the right under the plan document to discontinue its contributions to the Plan and to terminate the Plan subject to the provisions of IRS and ERISA rules and regulations. In the event of the plan termination, participants become fully vested in their account balances. The Corporation has not expressed any interest in terminating or ceasing employer safe harbor matching or discretionary matching or profit sharing contributions.

Note I – Income Tax Considerations

Income Tax Status: The Plan is designed to be qualified under the IRC Section 401(k) and exempt from income taxes. Principal obtained a favorable tax determination letter from the IRS in June 2020 for the prototype 401(k) profit sharing plan adopted by the Plan. However, the plan document has been amended since to comply with various regulatory and legislative changes. Modifications and amendments may be required to comply with various legislative and regulatory changes or for the Plan to modify various elections available under the prototype plan document. The plan sponsor and administrator believe the Plan is designed and operating in compliance with the Plan's tax exemption status as a qualified retirement plan. As such, no provision for income taxes has been included in the accompanying financial statements.

Tax Contingencies: Although the Plan has not received any notice of intent to examine its tax returns, the Plan's tax returns remain subject to examination or review by tax authorities pursuant to various statutes of limitations. Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and to recognize a tax liability (or asset) if the Plan has taken uncertain tax positions that would more likely than not be sustained upon examination. Management is unaware of any significant uncertain tax positions arising during the years ended December 31, 2022 and 2021 that are more likely than not to be sustained should the Plan's tax returns be subject to examination. Accordingly, the Plan did not incur or accrue any penalties or interest associated with uncertain tax positions during the years ended December 31, 2022 and 2021.

McKING CONSULTING CORPORATION 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 & 2021

Note J – Risks and Uncertainties

Plan participants invest in various investment securities that are exposed to various interest rates, economic, market and other 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 change could materially affect participant account balances and plan investments as reported in the accompanying financial statements. Additionally, the plan sponsor may elect to change the investment options available to plan participants and the investment options may include various affiliates, subsidiaries, and parties related to the plan trustee and custodian or the investment brokerage. The Plan also utilizes valuation methodologies that may employ significant estimates and produce fair value estimates that may not be indicative of net realizable value or reflective of future fair values. Although 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. No assurance can be provided regarding the realization of Plan assets which are subject to market, credit, and other risks.

Note K – Subsequent Events Evaluation

Management has evaluated subsequent events for the period January 1, 2023 through September 30, 2023, the date on which these financial statements were available to be issued and during this period, the Plan continues to operate under the novel coronavirus public health emergency as declared by the World Health Plan (WHO) and others. As such, there continues to be mandates from international, federal, state and local authorities requiring social distancing, travel and other public health requirements and restrictions. These requirements and restrictions continue to impact the manner in which business is conducted and could negatively impact administration of the Plan. While the closures and limitations on movement, domestically and internationally, are expected to be temporary, the duration of these disruptions, and related financial impact, cannot be estimated at this time. Management continues to evaluate the impact of the COVID-19 pandemic on the operation and administration of the Plan and while it is possible that the novel coronavirus could have a negative effect on the Plan, management is currently unable to determine the specific impact as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

McKING CONSULTING CORPORATION 401(k) PLAN**REQUIRED SUPPLEMENTAL SCHEDULES****YEAR ENDED DECEMBER 31, 2022****Schedule of Assets (Held at End of Year)**

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value 2022
(*)	Principal Life	Pooled Separate Accounts		
		Principal Large Cap S&P 500 Index Fund	N/A	\$ 1,782,173
		Principal Lifetime 2045 Fund	N/A	716,688
		Principal Lifetime 2025 Fund	N/A	669,173
		Principal Mid Cap Value I Fund	N/A	636,861
		Principal Small Cap S&P 600 Index Fund	N/A	579,179
		Principal Gov't & High Quality Bond Fund	N/A	577,969
		Principal Diversified International Stock Fund	N/A	523,751
		Principal Mid Cap S&P 400 Index Fund	N/A	486,024
		Principal Lifetime 2050 Fund	N/A	461,037
		Principal Core Plus Bond Fund	N/A	441,180
		Principal Lifetime 2040 Fund	N/A	405,367
		Principal Lifetime Strategic Income Fund	N/A	339,663
		Principal Capital Appreciation Fund	N/A	256,649
		Principal Lifetime 2035 Fund	N/A	234,950
		Principal Lifetime 2030 Fund	N/A	227,415
		Principal Lifetime 2055 Fund	N/A	165,953
		Principal Lifetime 2060 Fund	N/A	105,346
		Principal Partner Small Cap Growth I Fund	N/A	88,024
		Principal Lifetime 2010 Fund	N/A	52,010
		Principal Global Emerging Markets Fund	N/A	33,101
		Principal Mid Cap Growth III Fund	N/A	28,415
		Principal Partner Small Cap Value II Fund	N/A	25,501
		Principal Lifetime 2015 Fund	N/A	9,978
		Principal International Small Cap Fund	N/A	9,728
		Principal Lifetime 2065 Fund	N/A	7,555
	Mutual Funds	Registered Mutual Funds		
		American Funds Growth Fund of America	N/A	535,135
		T Rowe Price Equity Income Fund	N/A	345,838
		PIMCO Real Return Fund	N/A	235,225
		Franklin Utilities Return Fund	N/A	198,427
		Fidelity Advisor Energy Return Fund	N/A	28,796
(*)	Principal Life	Common Collective Trusts		
		Principal Stable Value Fund	N/A	625,146
	Participants	Participant Loans		
		Notes Receivable from Participants (6.25%)	N/A	9,607

See accompanying auditors' report.

McKING CONSULTING CORPORATION 401(k) PLAN**REQUIRED SUPPLEMENTAL SCHEDULES****YEAR ENDED DECEMBER 31, 2021****Schedule of Assets (Held at End of Year)**

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value 2021
(*)	Principal Life	Pooled Separate Accounts		
		Principal Large Cap S&P 500 Index Fund	N/A	\$ 2,558,848
		Principal Lifetime 2045 Fund	N/A	777,790
		Principal Small Cap S&P 600 Index Fund	N/A	715,330
		Principal Mid Cap Value I Fund	N/A	704,371
		Principal Gov't & High Quality Bond Fund	N/A	703,179
		Principal Diversified International Stock Fund	N/A	696,532
		Principal Lifetime 2050 Fund	N/A	635,505
		Principal Mid Cap S&P 400 Index Fund	N/A	633,726
		Principal Lifetime 2025 Fund	N/A	633,352
		Principal Core Plus Bond Fund	N/A	525,452
		Principal Lifetime 2040 Fund	N/A	470,796
		Principal Capital Appreciation Fund	N/A	385,083
		Principal Lifetime Strategic Income Fund	N/A	369,609
		Principal Lifetime 2030 Fund	N/A	345,140
		Principal Lifetime 2035 Fund	N/A	260,996
		Principal Lifetime 2055 Fund	N/A	224,985
		Principal Mid Cap Growth III Fund	N/A	210,527
		Principal Partner Small Cap Growth I Fund	N/A	177,345
		Principal International Small Cap Fund	N/A	105,433
		Principal Lifetime 2060 Fund	N/A	75,919
		Principal Global Emerging Markets Fund	N/A	66,859
		Principal Lifetime 2010 Fund	N/A	63,296
		Principal Partner Small Cap Value II Fund	N/A	36,743
		Principal Lifetime 2015 Fund	N/A	32,547
	Mutual Funds	Registered Mutual Funds		
		American Funds Growth Fund of America	N/A	905,081
		T Rowe Price Equity Income Fund	N/A	365,392
		PIMCO Real Return Fund	N/A	296,609
		Franklin Utilities Return Fund	N/A	185,474
		Fidelity Advisor Energy Return Fund	N/A	20,010
(*)	Principal Life	Common Collective Trusts		
		Principal Stable Value Fund	N/A	453,628
	Participants	Participant Loans		
		Notes Receivable from Participants (6.25%)	N/A	16,148

See accompanying auditors' report.

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

MCKING CONSULTING CORPORATION 401(K) PLAN

EIN 54-2006067

PLAN NUMBER 001

PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	The American Funds	Registered Investment Company Am Fds Grth Fd of Am R3 Fund	\$ 0.00	\$ 535,134.79
	Fidelity Investments	Registered Investment Company Fidelity Advisor Energy M Fund	\$ 0.00	\$ 28,796.13
	Franklin Templeton Investments	Registered Investment Company Franklin Utilities R Fund	\$ 0.00	\$ 198,426.98
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Capital Appr SA-R6	\$ 0.00	\$ 256,649.39
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Core Plus Bd Sep Acct-R6	\$ 0.00	\$ 441,180.47
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Diversified Intl SA-R6	\$ 0.00	\$ 523,750.89
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Gbl Emerg Markets SA-R6	\$ 0.00	\$ 33,101.00
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Govt & HQ Bond SA-R6	\$ 0.00	\$ 577,969.14
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Intl SmallCap Sep Acct-R6	\$ 0.00	\$ 9,728.03
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LgCap S&P 500 Index SA-R6	\$ 0.00	\$ 1,782,173.40
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime Strat Inc SA-R6	\$ 0.00	\$ 339,663.45
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2010 Sep Acct-R6	\$ 0.00	\$ 52,010.23
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2015 Sep Acct-R6	\$ 0.00	\$ 9,977.60
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2025 Sep Acct-R6	\$ 0.00	\$ 669,172.94
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2030 Sep Acct-R6	\$ 0.00	\$ 227,414.51

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

MCKING CONSULTING CORPORATION 401(K) PLAN

EIN 54-2006067

PLAN NUMBER 001

PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2035 Sep Acct-R6	\$ 0.00	\$ 234,950.39
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2040 Sep Acct-R6	\$ 0.00	\$ 405,367.00
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2045 Sep Acct-R6	\$ 0.00	\$ 716,688.14
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2050 Sep Acct-R6	\$ 0.00	\$ 461,036.98
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2055 Sep Acct-R6	\$ 0.00	\$ 165,952.77
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2060 Sep Acct-R6	\$ 0.00	\$ 105,345.64
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap Growth III SA-R6	\$ 0.00	\$ 28,414.63
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-R6	\$ 0.00	\$ 486,023.97
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap Value I SA-R6	\$ 0.00	\$ 636,861.22
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmallCap Growth I SA-R6	\$ 0.00	\$ 88,024.17
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmallCap Value II SA-R6	\$ 0.00	\$ 25,500.57
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap S&P 600 Index SA-R6	\$ 0.00	\$ 579,178.62
*	Principal Global Investors Trust Co	Common/Collective Trust Principal Stable Value Fund	\$ 0.00	\$ 625,146.00
	PIMCO Funds	Registered Investment Company PIMCO Real Return R Fund	\$ 0.00	\$ 235,225.11
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LIFETIME 2065 SEP ACCT-R6	\$ 0.00	\$ 7,554.70

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

MCKING CONSULTING CORPORATION 401(K) PLAN
EIN 54-2006067
PLAN NUMBER 001
PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	T. Rowe Price Funds	Registered Investment Company T. Rowe Price Eq Inc R Fund	\$ 0.00	\$ 345,838.40
*	Participant Loans	Range of Interest Rates Rates Range From 6.25% To 6.25%	\$ 0.00	\$ 9,607.00

