

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>INTEGRAL CONSULTING INC. 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
1c Effective date of plan <u>11/01/2002</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>INTEGRAL CONSULTING INC.</u> <u>719 2ND AVENUE</u> <u>SUITE 700</u> <u>SEATTLE, WA 98104</u>	2b Employer Identification Number (EIN) <u>48-1266683</u>	2c Plan Sponsor's telephone number <u>303-404-2944</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	JOSEPH DREW
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 230
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) 179
a(2) Total number of active participants at the end of the plan year		6a(2) 179
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 70
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 249
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 250
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 238
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 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	B Three-digit plan number (PN)	001
INTEGRAL CONSULTING INC. 401(K) PROFIT SHARING PLAN		
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
INTEGRAL CONSULTING INC.	48-1266683	

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

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	YH1157	0	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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

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

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

b Balance at the end of the previous year **7b** **497883**

c	Additions: (1) Contributions deposited during the year	7c(1)	30840	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	5330	
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)	1027	
	▶ LOAN REPAYMENTS			

(6) Total additions..... **7c(6)** **37197**

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** **535080**

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	117364
(2) Administration charge made by carrier.....	7e(2)	1570
(3) Transferred to separate account.....	7e(3)	
(4) Other (specify below)	7e(4)	416146

▶ **CONTRACT LIQUIDATION INTERFUND TRANSFERS**

(5) Total deductions..... **7e(5)** **535080**

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 INTEGRAL CONSULTING INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTEGRAL CONSULTING INC.	D Employer Identification Number (EIN) 48-1266683	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
VOYA RETIREMENT INSURANCE & ANNUITY
71-0294708

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 64	SERVICE PROVIDER	59773	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

IMA WEALTH, INC.

430 E. DOUGLAS AVENUE
SUITE 400
WICHITA, KS 67202

(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?
99	SERVICE PROVIDER	30000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	RSM US LLP	b EIN:	42-0714325
c Position:	ACCOUNTING/AUDIT FIRM		
d Address:	555 17TH STREET SUITE 1200 DENVER, CO 80202	e Telephone:	303-298-6505

Explanation: RSM INFORMED US WE WERE TOO LARGE AND THEIR TARGET CUSTOMER IS SMALL.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>INTEGRAL CONSULTING INC. 401(K) PROFIT SHARING 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>INTEGRAL CONSULTING INC.</u>		D Employer Identification Number (EIN) <u>48-1266683</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		<u>28990565</u>
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)	<u>91046</u>	<u>35146</u>
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	<u>37252032</u>	<u>0</u>
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	<u>497883</u>	<u>0</u>
(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	37840961	29025711

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	37840961	29025711
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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)	749822	
(B) Participants	2a(1)(B)	1860741	
(C) Others (including rollovers)	2a(1)(C)	217635	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2828198
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)	2452	
(F) Other	2b(1)(F)	5330	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7782
(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)	1527698	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1527698
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-7905075
c Other income	2c		21
d Total income. Add all income amounts in column (b) and enter total	2d		-3541376
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5181766	
(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)		5181766
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	92108	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		92108
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5273874
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-8815250
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: BLAZEK & VETTERLING

(2) EIN: 76-0269860

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		555

	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		2000000
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 INTEGRAL CONSULTING INC. 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 INTEGRAL CONSULTING INC.		D Employer Identification Number (EIN) 48-1266683
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 71-0294708		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

Integral Consulting Inc.
401(k) Profit Sharing Plan

Financial Statements and Supplemental Schedules
for the year ended December 31, 2022
and Independent Auditors' Report

Integral Consulting Inc. 401(k) Profit Sharing Plan

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Independent Auditors' Report

To the Plan Administrator of
Integral Consulting Inc. 401(k) Profit Sharing Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements

We have performed an audit of the financial statements of Integral Consulting Inc. 401(k) Profit Sharing 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 statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 year ended December 31, 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the *Auditors' Responsibilities for the Audit of the 2022 Financial Statements* section:

- The amounts and disclosures in the accompanying 2022 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 accompanying 2022 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 on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors'*

Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of Integral Consulting Inc. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 Integral Consulting Inc. 401(k) Profit Sharing 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 Integral Consulting Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 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.

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 Matters

2022 Supplemental Schedules Required by ERISA

The supplemental schedule of delinquent participant contributions for the year ended December 31, 2022 and the supplemental schedule of assets (held at end of year) as of December 31, 2022, 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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).

Auditors' Report on the 2021 Financial Statements

Predecessor auditors performed an audit of the 2021 financial statements of Integral Consulting Inc. 401(k) Profit Sharing Plan. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 17, 2022 indicated that (a) the amounts and disclosures in the 2021 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2021 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). Their report also indicated that the form and content of the 2021 supplemental schedules, other than the information in the 2021 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2021 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 determines meets the requirements of ERISA Section 103(a)(3)(C).

Blazek & Vetterling

October 4, 2023

Integral Consulting Inc. 401(k) Profit Sharing Plan

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

	<u>2022</u>	<u>2021</u>
ASSETS:		
Cash	<u>\$ 28,990,565</u>	
Investments: <i>(Notes 4 and 5)</i>		
Investments, at fair value <i>(Note 7)</i>		\$ 37,252,032
Investments, at contract value <i>(Note 6)</i>		<u>497,883</u>
Total investments		<u>37,749,915</u>
Receivables:		
Employer contributions receivable	97,669	86,299
Participant contributions receivable	57,198	36,669
Notes receivable from participants <i>(Note 5)</i>	<u>35,146</u>	<u>91,046</u>
Total receivables	<u>190,013</u>	<u>214,014</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 29,180,578</u>	<u>\$ 37,963,929</u>

See accompanying notes to financial statements.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022

ADDITIONS:

Employer contributions	\$ 761,192
Participant contributions	1,881,270
Rollover contributions	217,635
Interest and dividends <i>(Note 5)</i>	<u>1,535,501</u>
Total additions	<u>4,395,598</u>

DEDUCTIONS:

Net depreciation in fair value of investments <i>(Note 5)</i>	7,905,075
Benefits paid to participants	5,181,766
Administrative expenses	<u>92,108</u>
Total deductions	<u>13,178,949</u>

CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	(8,783,351)
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Net assets available for benefits, beginning of year	<u>37,963,929</u>
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Net assets available for benefits, end of year	<u>\$ 29,180,578</u>
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See accompanying notes to financial statements.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements for the year ended December 31, 2022

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of Integral Consulting Inc. 401(k) Profit Sharing Plan (the Plan) is provided for general informational purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan covering all employees of Integral Consulting Inc. (the Company) who are not members of collectively bargained units or on-call employees. Covered employees who are 18 years of age are immediately eligible to participate in the Plan. Plan entry dates are the first day of each month of the Plan year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective January 1, 2023, T. Rowe Price Retirement Plan Services, Inc. became the recordkeeper of the Plan and T. Rowe Price Trust Company became the trustee of the Plan. In connection with these changes, all investments of the Plan were liquidated on December 30, 2022 and were transferred from Voya Retirement Insurance and Annuity Company (VOYA) to T. Rowe Price Trust Company on January 1, 2023.

Cash exceeds the federally insured limit per depositor per institution.

Contributions – The Plan provides for both participant contributions and employer contributions as follows:

- *Participant contributions* – Participants may elect to contribute a specific percentage or dollar amount of their compensation, on a pre-tax basis or as Roth contributions on an after-tax basis, subject to Internal Revenue Service (IRS) limitations. Participants age 50 and older may elect to make additional catch-up contributions, subject to IRS limitations. Participants also may rollover any amounts they receive as distributions from another qualified retirement plan. The Plan includes an automatic salary deferral feature. The Company will automatically withhold 4% of the participants' compensation each payroll period and contribute that amount to the Plan as a salary deferral unless an alternative salary deferral election is made.
- *Employer contributions* – The Company makes a safe harbor employer matching contribution equal to 100% of the participant's contributions that do not exceed 4% of the participant's compensation as defined by the Plan. The Company may elect to make a discretionary employer matching contribution to all employees participating in the Plan. The Company also may elect to make an additional nonelective contribution to the Plan that will be allocated to all participants in a ratio of each participant's compensation to the compensation of all participants, regardless of whether the participant contributes to the Plan or not. No discretionary employer matching or nonelective contributions were made to the Plan for the 2022 plan year.

Participants direct the investment of all contributions into various investment options offered by the Plan.

Vesting – Participants are immediately 100% vested in all contributions plus actual earnings thereon.

Participant accounts – Each participant’s account is credited with the participant’s contribution, employer contributions, and an allocation of the investment earnings and expenses for each fund in which the account is invested. Plan expenses not paid by the employer are allocated to each participant’s account.

The only benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Notes receivable from participants – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their average account balance over the past twelve months. Each loan is secured by the balance in the participant’s account. Loan terms range from one to five years, unless for the purchase of a principal residence, for which the loan term is determined by the plan administrator. Participants are limited to one outstanding loan at any time. Interest rates are established by the plan administrator based on prime plus 0%.

Benefit payments – The Plan provides for benefit distributions to plan participants (or their beneficiaries in the event of death) equal to the vested balance of their accounts upon death, disability, retirement, termination of employment or attainment of age 59 ½. Additionally, hardship distributions are permitted if certain criteria are met.

Plan termination – Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting – The Plan’s financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment valuation – Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan’s investment committee determines the Plan’s valuation policies utilizing information provided by the investment custodian and insurance company. See Note 7 for discussion of fair value measurements.

The Plan invests in a fully benefit-responsive investment contract, the VOYA Fixed Account. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The contract value represents contributions plus earnings, less participant withdrawals and administrative expenses from the fixed interest account investment.

Income recognition – Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net depreciation in fair value of investments includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021. If a participant ceases to make loan repayments and the plan

administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Benefit payments – Benefit payments to participants are recorded when paid.

Expenses – Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment management fees are included in net depreciation in fair value of investments. Other investment-related expenses paid by the Plan are included in administrative expenses.

Estimates – Management must make estimates and assumptions to prepare financial statements in conformity with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of additions and deductions. Actual results could vary from the estimates that were used.

NOTE 3 – TAX STATUS

The Plan has adopted a non-standardized prototype plan sponsored by VOYA. VOYA has received a determination letter from the IRS dated June 30, 2020, stating that the form of the prototype plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is tax exempt. In accordance with IRS Revenue Procedures, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan sponsor has indicated that it will take the necessary steps, if any, to bring the Plan's operations into compliance with the Code.

NOTE 4 – INVESTMENTS

At December 31, 2021, substantially all assets of the Plan were invested in funds managed by VOYA, as an insurance company of the Plan. These transactions qualify as party-in-interest transactions. These transactions are exempt from the prohibited transaction rules of ERISA.

The balance of \$4,263,929 in the Vanguard 500 Index Fund represents approximately 11% of the Plan's net assets at December 31, 2021.

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

NOTE 5 – INFORMATION CERTIFIED BY INSURANCE COMPANY

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2021, and net depreciation in fair value of investments and interest and dividends for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by VOYA, as an insurance company.

NOTE 6 – INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has entered into a benefit-responsive investment contract with VOYA. VOYA maintains the contributions for the fixed annuity portion of this contract in a general account and the assets in the account are commingled with other assets of the insurance company. The account is reported at contract value and credited with interest at the rate specified in the contract. Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The crediting interest rate is based on a formula agreed upon with the issuer but may not be less than 1%. VOYA declares a current interest rate periodically, but not less than annually. Participants ordinarily may direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its contractual obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events may limit the ability of the Plan to transact at contract value under this contract. Such events include: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan) (2) changes to the Plan's prohibition on competing investment options or deletion of equity provisions (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan or (4) failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Upon occurrence of any of these events, a market value adjustment may apply. The Company does not believe the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

NOTE 7 – FAIR VALUE MEASUREMENTS

The Plan is invested in a pooled separate account totaling \$37,252,032 at December 31, 2021. The pooled separate account is valued at net asset value as a practical expedient based on the fair value of the underlying investments held by the fund less liabilities. There have been no changes in the valuation method used at December 31, 2022 and 2021. Participant-directed redemptions have no restrictions. There are no unfunded commitments at December 31, 2022 and 2021.

The pooled separate account offers various subaccounts with the following investment strategies to provide investment diversification to the participants:

- *Intermediate term bond funds* seek to maximize long-term total return by investing in investment-grade fixed income securities or unrated securities that are determined to be of similar quality, securities rated below investment grade, or fixed income securities regarded as bonds.
- *Intermediate government funds* seek a high level of current income consistent with liquidity and safety of principal by investing in securities issued by the U. S. government and its agencies.
- *Large cap blend funds* seek the highest total return over time with an emphasis on both capital growth and income. The category seeks to track the performance of a benchmark index that measures the investment return of large-capitalization stocks.
- *Large cap growth funds* seek long-term capital growth by investing in common stocks of large-capitalization companies and companies that have above-average growth prospects.

- *Large cap value funds* seek above-average level of current income and reasonable long-term capital appreciation by investing in common stocks of mid-size and large companies whose stocks typically pay above-average dividends and are undervalued relative to similar stocks.
- *Mid cap blend funds* seek to track the performance of the CRSP US Mid Cap Index, a broadly diversified index of stock of mid-size U. S. companies.
- *Mid cap growth funds* seek long-term capital growth by investing in small to mid-cap stocks or companies having market capitalizations with the range of companies comprising the Russell 2500 Index.
- *Mid cap value funds* seek long-term capital appreciation and income by investing in stocks of mid-size U. S. companies considered to be undervalued.
- *Small cap blend funds* seek to track the performance of the CRSP US Small Cap Index, a broadly diversified index of stock of small U. S. companies.
- *Small cap growth funds* seek long-term capital growth by investing in common stocks of small growth companies. Investments may also be comprised of foreign stocks, including securities of emerging market issuers.
- *Moderate allocation funds* seek long-term high total return consistent with preservation of capital and prudent investment risk.
- *Balanced funds* seek to balance growth of principal and current income by investing in a combination of stocks and bonds.
- *Real estate funds* seek long-term capital appreciation by investing in readily marketable equity securities of companies whose principal activities include ownership, management, development, construction or sale of residential, commercial or industrial real estate.

This valuation method may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is appropriate, the use of different methods or assumptions could result in a different fair value measurement at the reporting date.

NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 29,180,578	\$ 37,963,929
Less: Employer contributions receivable	(97,669)	(86,299)
Less: Participant contributions receivable	<u>(57,198)</u>	<u>(36,669)</u>
Net assets available for benefits per the Form 5500	<u>\$ 29,025,711</u>	<u>\$ 37,840,961</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2022:

Change in net assets available for benefits per the financial statements	\$ (8,783,351)
Add: Employer contributions receivable at December 31, 2021	86,299
Add: Participant contributions receivable at December 31, 2021	36,669
Less: Employer contributions receivable at December 31, 2022	(97,669)
Less: Participant contributions receivable at December 31, 2022	<u>(57,198)</u>
Change in net assets available for benefits per the Form 5500	<u>\$ (8,815,250)</u>

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 4, 2023, which is the date that the financial statements were available for issuance. As a result of this evaluation, no events other than the change in recordkeeper and trustee discussed in Note 1, were identified that are required to be disclosed or would have a material impact on reported net assets available for benefits or changes in net assets available for benefits.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Employer Identification Number 48-1266683

Plan Number 001

Schedule H, Line 4(a)

Schedule of Delinquent Participant Contributions for the year ended December 31, 2022

Participant Contributions Transferred Late to <u>Plan</u>	Total that Constitutes Non-exempt Prohibited <u>Transaction</u>	Contributions Not <u>Corrected</u>	Contributions Corrected Outside <u>VFCP</u>	Contributions Pending Correction <u>in VFCP</u>	Total Fully Corrected Under VFCP and PTE <u>2002 – 51</u>
\$555	\$555	\$0	\$555*	\$0	\$0

*Represents \$555 of delinquent participant contributions only for 2021. The Company remitted lost earnings to the Plan in 2022.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Employer Identification Number 48-1266683

Plan Number 001

Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) as of December 31, 2022

<u>Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>Description of Investment</u>	<u>Current Value</u>
* Participant loans	Varying maturity dates with interest rates ranging from 3.25% to 4.25%	\$ 35,146
Total		<u>\$ 35,146</u>
* Party-in-interest		

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
Integral Consulting, Inc. 401(k) Profit Sharing Plan
EIN 48-1266683
Plan 001
As of 12-31-2022

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost*	(e) Current Value
Voya Holding Account	NonInterest-bearing Cash		\$28,990,565
Loan Fund	Participant Loans - Rates 3.25% to 4.25%		\$35,146
TOTALS			\$29,025,711

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.

Integral Consulting Inc.
401(k) Profit Sharing Plan

Financial Statements and Supplemental Schedules
for the year ended December 31, 2022
and Independent Auditors' Report

Integral Consulting Inc. 401(k) Profit Sharing Plan

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Independent Auditors' Report

To the Plan Administrator of
Integral Consulting Inc. 401(k) Profit Sharing Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements

We have performed an audit of the financial statements of Integral Consulting Inc. 401(k) Profit Sharing 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 statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 year ended December 31, 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the *Auditors' Responsibilities for the Audit of the 2022 Financial Statements* section:

- The amounts and disclosures in the accompanying 2022 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 accompanying 2022 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 on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors'*

Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of Integral Consulting Inc. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 Integral Consulting Inc. 401(k) Profit Sharing 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 Integral Consulting Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 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.

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 Matters

2022 Supplemental Schedules Required by ERISA

The supplemental schedule of delinquent participant contributions for the year ended December 31, 2022 and the supplemental schedule of assets (held at end of year) as of December 31, 2022, 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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).

Auditors' Report on the 2021 Financial Statements

Predecessor auditors performed an audit of the 2021 financial statements of Integral Consulting Inc. 401(k) Profit Sharing Plan. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 17, 2022 indicated that (a) the amounts and disclosures in the 2021 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2021 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). Their report also indicated that the form and content of the 2021 supplemental schedules, other than the information in the 2021 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2021 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 determines meets the requirements of ERISA Section 103(a)(3)(C).

Blazek & Vetterling

October 4, 2023

Integral Consulting Inc. 401(k) Profit Sharing Plan

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

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Total investments		<u>37,749,915</u>
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Total receivables	<u>190,013</u>	<u>214,014</u>
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See accompanying notes to financial statements.

Integral Consulting Inc. 401(k) Profit Sharing Plan

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Employer contributions	\$ 761,192
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Net depreciation in fair value of investments <i>(Note 5)</i>	7,905,075
Benefits paid to participants	5,181,766
Administrative expenses	<u>92,108</u>
Total deductions	<u>13,178,949</u>

CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	(8,783,351)
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Net assets available for benefits, beginning of year	<u>37,963,929</u>
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Net assets available for benefits, end of year	<u>\$ 29,180,578</u>
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See accompanying notes to financial statements.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements for the year ended December 31, 2022

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of Integral Consulting Inc. 401(k) Profit Sharing Plan (the Plan) is provided for general informational purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan covering all employees of Integral Consulting Inc. (the Company) who are not members of collectively bargained units or on-call employees. Covered employees who are 18 years of age are immediately eligible to participate in the Plan. Plan entry dates are the first day of each month of the Plan year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective January 1, 2023, T. Rowe Price Retirement Plan Services, Inc. became the recordkeeper of the Plan and T. Rowe Price Trust Company became the trustee of the Plan. In connection with these changes, all investments of the Plan were liquidated on December 30, 2022 and were transferred from Voya Retirement Insurance and Annuity Company (VOYA) to T. Rowe Price Trust Company on January 1, 2023.

Cash exceeds the federally insured limit per depositor per institution.

Contributions – The Plan provides for both participant contributions and employer contributions as follows:

- *Participant contributions* – Participants may elect to contribute a specific percentage or dollar amount of their compensation, on a pre-tax basis or as Roth contributions on an after-tax basis, subject to Internal Revenue Service (IRS) limitations. Participants age 50 and older may elect to make additional catch-up contributions, subject to IRS limitations. Participants also may rollover any amounts they receive as distributions from another qualified retirement plan. The Plan includes an automatic salary deferral feature. The Company will automatically withhold 4% of the participants' compensation each payroll period and contribute that amount to the Plan as a salary deferral unless an alternative salary deferral election is made.
- *Employer contributions* – The Company makes a safe harbor employer matching contribution equal to 100% of the participant's contributions that do not exceed 4% of the participant's compensation as defined by the Plan. The Company may elect to make a discretionary employer matching contribution to all employees participating in the Plan. The Company also may elect to make an additional nonelective contribution to the Plan that will be allocated to all participants in a ratio of each participant's compensation to the compensation of all participants, regardless of whether the participant contributes to the Plan or not. No discretionary employer matching or nonelective contributions were made to the Plan for the 2022 plan year.

Participants direct the investment of all contributions into various investment options offered by the Plan.

Vesting – Participants are immediately 100% vested in all contributions plus actual earnings thereon.

Participant accounts – Each participant’s account is credited with the participant’s contribution, employer contributions, and an allocation of the investment earnings and expenses for each fund in which the account is invested. Plan expenses not paid by the employer are allocated to each participant’s account.

The only benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Notes receivable from participants – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their average account balance over the past twelve months. Each loan is secured by the balance in the participant’s account. Loan terms range from one to five years, unless for the purchase of a principal residence, for which the loan term is determined by the plan administrator. Participants are limited to one outstanding loan at any time. Interest rates are established by the plan administrator based on prime plus 0%.

Benefit payments – The Plan provides for benefit distributions to plan participants (or their beneficiaries in the event of death) equal to the vested balance of their accounts upon death, disability, retirement, termination of employment or attainment of age 59 ½. Additionally, hardship distributions are permitted if certain criteria are met.

Plan termination – Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting – The Plan’s financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment valuation – Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan’s investment committee determines the Plan’s valuation policies utilizing information provided by the investment custodian and insurance company. See Note 7 for discussion of fair value measurements.

The Plan invests in a fully benefit-responsive investment contract, the VOYA Fixed Account. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The contract value represents contributions plus earnings, less participant withdrawals and administrative expenses from the fixed interest account investment.

Income recognition – Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net depreciation in fair value of investments includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021. If a participant ceases to make loan repayments and the plan

administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Benefit payments – Benefit payments to participants are recorded when paid.

Expenses – Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment management fees are included in net depreciation in fair value of investments. Other investment-related expenses paid by the Plan are included in administrative expenses.

Estimates – Management must make estimates and assumptions to prepare financial statements in conformity with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of additions and deductions. Actual results could vary from the estimates that were used.

NOTE 3 – TAX STATUS

The Plan has adopted a non-standardized prototype plan sponsored by VOYA. VOYA has received a determination letter from the IRS dated June 30, 2020, stating that the form of the prototype plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is tax exempt. In accordance with IRS Revenue Procedures, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan sponsor has indicated that it will take the necessary steps, if any, to bring the Plan's operations into compliance with the Code.

NOTE 4 – INVESTMENTS

At December 31, 2021, substantially all assets of the Plan were invested in funds managed by VOYA, as an insurance company of the Plan. These transactions qualify as party-in-interest transactions. These transactions are exempt from the prohibited transaction rules of ERISA.

The balance of \$4,263,929 in the Vanguard 500 Index Fund represents approximately 11% of the Plan's net assets at December 31, 2021.

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

NOTE 5 – INFORMATION CERTIFIED BY INSURANCE COMPANY

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2021, and net depreciation in fair value of investments and interest and dividends for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by VOYA, as an insurance company.

NOTE 6 – INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has entered into a benefit-responsive investment contract with VOYA. VOYA maintains the contributions for the fixed annuity portion of this contract in a general account and the assets in the account are commingled with other assets of the insurance company. The account is reported at contract value and credited with interest at the rate specified in the contract. Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The crediting interest rate is based on a formula agreed upon with the issuer but may not be less than 1%. VOYA declares a current interest rate periodically, but not less than annually. Participants ordinarily may direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its contractual obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events may limit the ability of the Plan to transact at contract value under this contract. Such events include: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan) (2) changes to the Plan's prohibition on competing investment options or deletion of equity provisions (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan or (4) failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Upon occurrence of any of these events, a market value adjustment may apply. The Company does not believe the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

NOTE 7 – FAIR VALUE MEASUREMENTS

The Plan is invested in a pooled separate account totaling \$37,252,032 at December 31, 2021. The pooled separate account is valued at net asset value as a practical expedient based on the fair value of the underlying investments held by the fund less liabilities. There have been no changes in the valuation method used at December 31, 2022 and 2021. Participant-directed redemptions have no restrictions. There are no unfunded commitments at December 31, 2022 and 2021.

The pooled separate account offers various subaccounts with the following investment strategies to provide investment diversification to the participants:

- *Intermediate term bond funds* seek to maximize long-term total return by investing in investment-grade fixed income securities or unrated securities that are determined to be of similar quality, securities rated below investment grade, or fixed income securities regarded as bonds.
- *Intermediate government funds* seek a high level of current income consistent with liquidity and safety of principal by investing in securities issued by the U. S. government and its agencies.
- *Large cap blend funds* seek the highest total return over time with an emphasis on both capital growth and income. The category seeks to track the performance of a benchmark index that measures the investment return of large-capitalization stocks.
- *Large cap growth funds* seek long-term capital growth by investing in common stocks of large-capitalization companies and companies that have above-average growth prospects.

- *Large cap value funds* seek above-average level of current income and reasonable long-term capital appreciation by investing in common stocks of mid-size and large companies whose stocks typically pay above-average dividends and are undervalued relative to similar stocks.
- *Mid cap blend funds* seek to track the performance of the CRSP US Mid Cap Index, a broadly diversified index of stock of mid-size U. S. companies.
- *Mid cap growth funds* seek long-term capital growth by investing in small to mid-cap stocks or companies having market capitalizations with the range of companies comprising the Russell 2500 Index.
- *Mid cap value funds* seek long-term capital appreciation and income by investing in stocks of mid-size U. S. companies considered to be undervalued.
- *Small cap blend funds* seek to track the performance of the CRSP US Small Cap Index, a broadly diversified index of stock of small U. S. companies.
- *Small cap growth funds* seek long-term capital growth by investing in common stocks of small growth companies. Investments may also be comprised of foreign stocks, including securities of emerging market issuers.
- *Moderate allocation funds* seek long-term high total return consistent with preservation of capital and prudent investment risk.
- *Balanced funds* seek to balance growth of principal and current income by investing in a combination of stocks and bonds.
- *Real estate funds* seek long-term capital appreciation by investing in readily marketable equity securities of companies whose principal activities include ownership, management, development, construction or sale of residential, commercial or industrial real estate.

This valuation method may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is appropriate, the use of different methods or assumptions could result in a different fair value measurement at the reporting date.

NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 29,180,578	\$ 37,963,929
Less: Employer contributions receivable	(97,669)	(86,299)
Less: Participant contributions receivable	<u>(57,198)</u>	<u>(36,669)</u>
Net assets available for benefits per the Form 5500	<u>\$ 29,025,711</u>	<u>\$ 37,840,961</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2022:

Change in net assets available for benefits per the financial statements	\$ (8,783,351)
Add: Employer contributions receivable at December 31, 2021	86,299
Add: Participant contributions receivable at December 31, 2021	36,669
Less: Employer contributions receivable at December 31, 2022	(97,669)
Less: Participant contributions receivable at December 31, 2022	<u>(57,198)</u>
Change in net assets available for benefits per the Form 5500	<u>\$ (8,815,250)</u>

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 4, 2023, which is the date that the financial statements were available for issuance. As a result of this evaluation, no events other than the change in recordkeeper and trustee discussed in Note 1, were identified that are required to be disclosed or would have a material impact on reported net assets available for benefits or changes in net assets available for benefits.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Employer Identification Number 48-1266683

Plan Number 001

Schedule H, Line 4(a)

Schedule of Delinquent Participant Contributions for the year ended December 31, 2022

Participant Contributions Transferred Late to <u>Plan</u>	Total that Constitutes Non-exempt Prohibited <u>Transaction</u>	Contributions Not <u>Corrected</u>	Contributions Corrected Outside <u>VFCP</u>	Contributions Pending Correction <u>in VFCP</u>	Total Fully Corrected Under VFCP and PTE <u>2002 – 51</u>
\$555	\$555	\$0	\$555*	\$0	\$0

*Represents \$555 of delinquent participant contributions only for 2021. The Company remitted lost earnings to the Plan in 2022.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Employer Identification Number 48-1266683

Plan Number 001

Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) as of December 31, 2022

<u>Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>Description of Investment</u>	<u>Current Value</u>
* Participant loans	Varying maturity dates with interest rates ranging from 3.25% to 4.25%	\$ 35,146
Total		<u>\$ 35,146</u>
* Party-in-interest		

Integral Consulting Inc.
401(k) Profit Sharing Plan

Financial Statements and Supplemental Schedules
for the year ended December 31, 2022
and Independent Auditors' Report

Integral Consulting Inc. 401(k) Profit Sharing Plan

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Independent Auditors' Report

To the Plan Administrator of
Integral Consulting Inc. 401(k) Profit Sharing Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements

We have performed an audit of the financial statements of Integral Consulting Inc. 401(k) Profit Sharing 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 statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 year ended December 31, 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the *Auditors' Responsibilities for the Audit of the 2022 Financial Statements* section:

- The amounts and disclosures in the accompanying 2022 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 accompanying 2022 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 on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors'*

Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of Integral Consulting Inc. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 Integral Consulting Inc. 401(k) Profit Sharing 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 Integral Consulting Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 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.

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 Matters

2022 Supplemental Schedules Required by ERISA

The supplemental schedule of delinquent participant contributions for the year ended December 31, 2022 and the supplemental schedule of assets (held at end of year) as of December 31, 2022, 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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).

Auditors' Report on the 2021 Financial Statements

Predecessor auditors performed an audit of the 2021 financial statements of Integral Consulting Inc. 401(k) Profit Sharing Plan. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 17, 2022 indicated that (a) the amounts and disclosures in the 2021 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2021 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). Their report also indicated that the form and content of the 2021 supplemental schedules, other than the information in the 2021 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2021 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 determines meets the requirements of ERISA Section 103(a)(3)(C).

Blazek & Vetterling

October 4, 2023

Integral Consulting Inc. 401(k) Profit Sharing Plan

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

	<u>2022</u>	<u>2021</u>
ASSETS:		
Cash	<u>\$ 28,990,565</u>	
Investments: <i>(Notes 4 and 5)</i>		
Investments, at fair value <i>(Note 7)</i>		\$ 37,252,032
Investments, at contract value <i>(Note 6)</i>		<u>497,883</u>
Total investments		<u>37,749,915</u>
Receivables:		
Employer contributions receivable	97,669	86,299
Participant contributions receivable	57,198	36,669
Notes receivable from participants <i>(Note 5)</i>	<u>35,146</u>	<u>91,046</u>
Total receivables	<u>190,013</u>	<u>214,014</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 29,180,578</u>	<u>\$ 37,963,929</u>

See accompanying notes to financial statements.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022

ADDITIONS:

Employer contributions	\$ 761,192
Participant contributions	1,881,270
Rollover contributions	217,635
Interest and dividends <i>(Note 5)</i>	<u>1,535,501</u>
Total additions	<u>4,395,598</u>

DEDUCTIONS:

Net depreciation in fair value of investments <i>(Note 5)</i>	7,905,075
Benefits paid to participants	5,181,766
Administrative expenses	<u>92,108</u>
Total deductions	<u>13,178,949</u>

CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	(8,783,351)
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Net assets available for benefits, beginning of year	<u>37,963,929</u>
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Net assets available for benefits, end of year	<u>\$ 29,180,578</u>
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See accompanying notes to financial statements.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements for the year ended December 31, 2022

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of Integral Consulting Inc. 401(k) Profit Sharing Plan (the Plan) is provided for general informational purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan covering all employees of Integral Consulting Inc. (the Company) who are not members of collectively bargained units or on-call employees. Covered employees who are 18 years of age are immediately eligible to participate in the Plan. Plan entry dates are the first day of each month of the Plan year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective January 1, 2023, T. Rowe Price Retirement Plan Services, Inc. became the recordkeeper of the Plan and T. Rowe Price Trust Company became the trustee of the Plan. In connection with these changes, all investments of the Plan were liquidated on December 30, 2022 and were transferred from Voya Retirement Insurance and Annuity Company (VOYA) to T. Rowe Price Trust Company on January 1, 2023.

Cash exceeds the federally insured limit per depositor per institution.

Contributions – The Plan provides for both participant contributions and employer contributions as follows:

- *Participant contributions* – Participants may elect to contribute a specific percentage or dollar amount of their compensation, on a pre-tax basis or as Roth contributions on an after-tax basis, subject to Internal Revenue Service (IRS) limitations. Participants age 50 and older may elect to make additional catch-up contributions, subject to IRS limitations. Participants also may rollover any amounts they receive as distributions from another qualified retirement plan. The Plan includes an automatic salary deferral feature. The Company will automatically withhold 4% of the participants' compensation each payroll period and contribute that amount to the Plan as a salary deferral unless an alternative salary deferral election is made.
- *Employer contributions* – The Company makes a safe harbor employer matching contribution equal to 100% of the participant's contributions that do not exceed 4% of the participant's compensation as defined by the Plan. The Company may elect to make a discretionary employer matching contribution to all employees participating in the Plan. The Company also may elect to make an additional nonelective contribution to the Plan that will be allocated to all participants in a ratio of each participant's compensation to the compensation of all participants, regardless of whether the participant contributes to the Plan or not. No discretionary employer matching or nonelective contributions were made to the Plan for the 2022 plan year.

Participants direct the investment of all contributions into various investment options offered by the Plan.

Vesting – Participants are immediately 100% vested in all contributions plus actual earnings thereon.

Participant accounts – Each participant’s account is credited with the participant’s contribution, employer contributions, and an allocation of the investment earnings and expenses for each fund in which the account is invested. Plan expenses not paid by the employer are allocated to each participant’s account.

The only benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Notes receivable from participants – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their average account balance over the past twelve months. Each loan is secured by the balance in the participant’s account. Loan terms range from one to five years, unless for the purchase of a principal residence, for which the loan term is determined by the plan administrator. Participants are limited to one outstanding loan at any time. Interest rates are established by the plan administrator based on prime plus 0%.

Benefit payments – The Plan provides for benefit distributions to plan participants (or their beneficiaries in the event of death) equal to the vested balance of their accounts upon death, disability, retirement, termination of employment or attainment of age 59 ½. Additionally, hardship distributions are permitted if certain criteria are met.

Plan termination – Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting – The Plan’s financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment valuation – Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan’s investment committee determines the Plan’s valuation policies utilizing information provided by the investment custodian and insurance company. See Note 7 for discussion of fair value measurements.

The Plan invests in a fully benefit-responsive investment contract, the VOYA Fixed Account. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The contract value represents contributions plus earnings, less participant withdrawals and administrative expenses from the fixed interest account investment.

Income recognition – Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net depreciation in fair value of investments includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021. If a participant ceases to make loan repayments and the plan

administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Benefit payments – Benefit payments to participants are recorded when paid.

Expenses – Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment management fees are included in net depreciation in fair value of investments. Other investment-related expenses paid by the Plan are included in administrative expenses.

Estimates – Management must make estimates and assumptions to prepare financial statements in conformity with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of additions and deductions. Actual results could vary from the estimates that were used.

NOTE 3 – TAX STATUS

The Plan has adopted a non-standardized prototype plan sponsored by VOYA. VOYA has received a determination letter from the IRS dated June 30, 2020, stating that the form of the prototype plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is tax exempt. In accordance with IRS Revenue Procedures, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan sponsor has indicated that it will take the necessary steps, if any, to bring the Plan's operations into compliance with the Code.

NOTE 4 – INVESTMENTS

At December 31, 2021, substantially all assets of the Plan were invested in funds managed by VOYA, as an insurance company of the Plan. These transactions qualify as party-in-interest transactions. These transactions are exempt from the prohibited transaction rules of ERISA.

The balance of \$4,263,929 in the Vanguard 500 Index Fund represents approximately 11% of the Plan's net assets at December 31, 2021.

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

NOTE 5 – INFORMATION CERTIFIED BY INSURANCE COMPANY

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2021, and net depreciation in fair value of investments and interest and dividends for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by VOYA, as an insurance company.

NOTE 6 – INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has entered into a benefit-responsive investment contract with VOYA. VOYA maintains the contributions for the fixed annuity portion of this contract in a general account and the assets in the account are commingled with other assets of the insurance company. The account is reported at contract value and credited with interest at the rate specified in the contract. Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The crediting interest rate is based on a formula agreed upon with the issuer but may not be less than 1%. VOYA declares a current interest rate periodically, but not less than annually. Participants ordinarily may direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its contractual obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events may limit the ability of the Plan to transact at contract value under this contract. Such events include: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan) (2) changes to the Plan's prohibition on competing investment options or deletion of equity provisions (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan or (4) failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Upon occurrence of any of these events, a market value adjustment may apply. The Company does not believe the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

NOTE 7 – FAIR VALUE MEASUREMENTS

The Plan is invested in a pooled separate account totaling \$37,252,032 at December 31, 2021. The pooled separate account is valued at net asset value as a practical expedient based on the fair value of the underlying investments held by the fund less liabilities. There have been no changes in the valuation method used at December 31, 2022 and 2021. Participant-directed redemptions have no restrictions. There are no unfunded commitments at December 31, 2022 and 2021.

The pooled separate account offers various subaccounts with the following investment strategies to provide investment diversification to the participants:

- *Intermediate term bond funds* seek to maximize long-term total return by investing in investment-grade fixed income securities or unrated securities that are determined to be of similar quality, securities rated below investment grade, or fixed income securities regarded as bonds.
- *Intermediate government funds* seek a high level of current income consistent with liquidity and safety of principal by investing in securities issued by the U. S. government and its agencies.
- *Large cap blend funds* seek the highest total return over time with an emphasis on both capital growth and income. The category seeks to track the performance of a benchmark index that measures the investment return of large-capitalization stocks.
- *Large cap growth funds* seek long-term capital growth by investing in common stocks of large-capitalization companies and companies that have above-average growth prospects.

- *Large cap value funds* seek above-average level of current income and reasonable long-term capital appreciation by investing in common stocks of mid-size and large companies whose stocks typically pay above-average dividends and are undervalued relative to similar stocks.
- *Mid cap blend funds* seek to track the performance of the CRSP US Mid Cap Index, a broadly diversified index of stock of mid-size U. S. companies.
- *Mid cap growth funds* seek long-term capital growth by investing in small to mid-cap stocks or companies having market capitalizations with the range of companies comprising the Russell 2500 Index.
- *Mid cap value funds* seek long-term capital appreciation and income by investing in stocks of mid-size U. S. companies considered to be undervalued.
- *Small cap blend funds* seek to track the performance of the CRSP US Small Cap Index, a broadly diversified index of stock of small U. S. companies.
- *Small cap growth funds* seek long-term capital growth by investing in common stocks of small growth companies. Investments may also be comprised of foreign stocks, including securities of emerging market issuers.
- *Moderate allocation funds* seek long-term high total return consistent with preservation of capital and prudent investment risk.
- *Balanced funds* seek to balance growth of principal and current income by investing in a combination of stocks and bonds.
- *Real estate funds* seek long-term capital appreciation by investing in readily marketable equity securities of companies whose principal activities include ownership, management, development, construction or sale of residential, commercial or industrial real estate.

This valuation method may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is appropriate, the use of different methods or assumptions could result in a different fair value measurement at the reporting date.

NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 29,180,578	\$ 37,963,929
Less: Employer contributions receivable	(97,669)	(86,299)
Less: Participant contributions receivable	<u>(57,198)</u>	<u>(36,669)</u>
Net assets available for benefits per the Form 5500	<u>\$ 29,025,711</u>	<u>\$ 37,840,961</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2022:

Change in net assets available for benefits per the financial statements	\$ (8,783,351)
Add: Employer contributions receivable at December 31, 2021	86,299
Add: Participant contributions receivable at December 31, 2021	36,669
Less: Employer contributions receivable at December 31, 2022	(97,669)
Less: Participant contributions receivable at December 31, 2022	<u>(57,198)</u>
Change in net assets available for benefits per the Form 5500	<u>\$ (8,815,250)</u>

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 4, 2023, which is the date that the financial statements were available for issuance. As a result of this evaluation, no events other than the change in recordkeeper and trustee discussed in Note 1, were identified that are required to be disclosed or would have a material impact on reported net assets available for benefits or changes in net assets available for benefits.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Employer Identification Number 48-1266683

Plan Number 001

Schedule H, Line 4(a)

Schedule of Delinquent Participant Contributions for the year ended December 31, 2022

Participant Contributions Transferred Late to <u>Plan</u>	Total that Constitutes Non-exempt Prohibited <u>Transaction</u>	Contributions Not <u>Corrected</u>	Contributions Corrected Outside <u>VFCP</u>	Contributions Pending Correction <u>in VFCP</u>	Total Fully Corrected Under VFCP and PTE <u>2002 – 51</u>
\$555	\$555	\$0	\$555*	\$0	\$0

*Represents \$555 of delinquent participant contributions only for 2021. The Company remitted lost earnings to the Plan in 2022.

Integral Consulting Inc. 401(k) Profit Sharing Plan

Employer Identification Number 48-1266683

Plan Number 001

Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) as of December 31, 2022

<u>Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>Description of Investment</u>	<u>Current Value</u>
* Participant loans	Varying maturity dates with interest rates ranging from 3.25% to 4.25%	\$ 35,146
Total		<u>\$ 35,146</u>
* Party-in-interest		
