

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan HUNTER, MACLEAN, EXLEY & DUNN, P.C. 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/1971
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) HUNTER, MACLEAN, EXLEY & DUNN, P.C. 200 EAST ST. JULIAN STREET SAVANNAH, GA 31401	2b Employer Identification Number (EIN) 58-2211993 2c Plan Sponsor's telephone number 912-236-0261 2d Business code (see instructions) 541110

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.	10/13/2023	TOMMY HORST
	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		5 150
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) 100
a(2) Total number of active participants at the end of the plan year		6a(2) 101
b Retired or separated participants receiving benefits		6b 3
c Other retired or separated participants entitled to future benefits.....		6c 36
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 140
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 140
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 136
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 5
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 2R 2T 2A 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) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan HUNTER, MACLEAN, EXLEY & DUNN, P.C. 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 HUNTER, MACLEAN, EXLEY & DUNN, P.C.	D Employer Identification Number (EIN) 58-2211993	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENT INSTITUTIONAL
04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 64 65 71	RECORDKEEPER	37169	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

LEAFHOUSE FINANCIAL ADVISORS, LLC

26-4311657

(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?
27	INVESTMENT ADVISOR	26572	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SYMPHONA LLP

58-2663273

(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?
10	ACCOUNTANT/A UDITOR	17000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection				
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>						
A Name of plan <u>HUNTER, MACLEAN, EXLEY & DUNN, P.C. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	<u>001</u>		
B Three-digit plan number (PN) ►	<u>001</u>					
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HUNTER, MACLEAN, EXLEY & DUNN, P.C.</u>	D Employer Identification Number (EIN) <u>58-2211993</u>					

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	29427664692280
(2) U.S. Government securities		1c(2)	0226814
(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)	0175483
(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)	220564280778
(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)	3571248030891095
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	00
(15) Other		1c(15)	35864770

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	42462287	36266450

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	42462287	36266450
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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)	780971	
(B) Participants	2a(1)(B)	1001279	
(C) Others (including rollovers)	2a(1)(C)	409	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1782659
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	64652	
(B) U.S. Government securities	2b(1)(B)	375	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	12909	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		77936
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	1357	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	630855	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		632212
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	12941	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	9156	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		3785
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-76775	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-76775

		(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)		-7155734
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-4735917
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1377828	
(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)		1377828
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)	17000	
(2) Contract administrator fees	2i(2)	37169	
(3) Investment advisory and management fees	2i(3)	26572	
(4) Other	2i(4)	1351	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		82092
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1459920
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-6195837
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: SYMPHONA LLP

(2) EIN: 58-2663273

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan HUNTER, MACLEAN, EXLEY & DUNN, P.C. 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 HUNTER, MACLEAN, EXLEY & DUNN, P.C.		D Employer Identification Number (EIN) 58-2211993
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

HUNTER, MACLEAN, EXLEY & DUNN, P.C.
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE

December 31, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

To the Plan Committee and the Plan Administrator
Hunter, Maclean, Exley & Dunn, P.C. 401(k) Profit Sharing Plan
Savannah, Georgia

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

We have performed an audit of the financial statements of Hunter, Maclean, Exley & Dunn, P.C. 401(k) Profit Sharing Plan (the 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 2021, and the related statement of changes in net assets available for benefits for the year ending December 31, 2022, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2022 and 2021 and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the accompanying 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 financial statements related to assets held by and certified by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the 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 the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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 - Supplemental Schedule Required by ERISA

The supplemental schedule H, Line 4i – schedule of assets (held at end of year), is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

A handwritten signature in black ink that reads "Symphona LLP". The signature is written in a cursive, flowing style.

Savannah, Georgia
October 9, 2023

HUNTER, MACLEAN, EXLEY & DUNN, P.C.
401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31,

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments, at fair value		
Mutual funds	\$ 29,392,764	\$ 35,712,480
Money market funds	3,367,413	2,942,766
Self directed brokerage accounts		
Money market funds	824,087	293,024
Common stocks	175,483	252,400
Mutual funds	1,498,331	3,041,053
Certificates of deposit	500,780	-
U.S. government securities	226,814	-
Total investments, at fair value	<u>35,985,672</u>	<u>42,241,723</u>
Receivables		
Employer contributions	774,264	780,971
Participant contributions	86,249	60,690
Notes receivable from participants	280,778	220,564
Total receivables	<u>1,141,291</u>	<u>1,062,225</u>
Total assets	<u>37,126,963</u>	<u>43,303,948</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 37,126,963</u>	<u>\$ 43,303,948</u>

HUNTER, MACLEAN, EXLEY & DUNN, P.C.
401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2022

ADDITIONS

Investment income (loss)	
Net depreciation in fair value of investments	\$ (7,228,724)
Interest, dividends, and other investment income	710,148
Total investment (loss)	<u>(6,518,576)</u>
Contributions	
Participants	1,026,838
Employer	774,264
Rollover	409
Total contributions	<u>1,801,511</u>
Total additions	<u>(4,717,065)</u>

DEDUCTIONS

Benefits paid to and on behalf of participants	1,377,828
Administrative expenses	82,092
Total deductions	<u>1,459,920</u>

NET DECREASE (6,176,985)

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>43,303,948</u>
End of year	<u>\$ 37,126,963</u>

HUNTER, MACLEAN, EXLEY & DUNN, P.C.
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the Hunter, Maclean, Exley & Dunn, P.C. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan, which was established on January 1, 1971, which has since been amended and restated, is a defined contribution plan covering all employees (except part-time, temporary, and seasonal employees) of Hunter, Maclean, Exley & Dunn, P.C. (the Company). Non-excluded employees of the Company are eligible to become participants in the Plan immediately upon hire and age 21. Employees may actually participate in the Plan once they reach the entry date coinciding with or immediately following satisfaction of the eligibility requirements. Employees become eligible for the matching contributions, safe harbor and profit sharing contributions following one year and 1,000 hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Fidelity Management Trust Company (Fidelity) serves as trustee and custodian of the Plan. An affiliated company of Fidelity provides recordkeeping services for the Plan. ERISA Services, Inc. serves as the 3(16) administrator of the Plan and LeafHouse Financial Advisors, LLC serves as the Plan's 3(38) investment advisor.

Contributions

Each year, participants may contribute up to 100% of their eligible annual compensation as defined by the Plan on a pre-tax and/or after-tax basis, not to exceed statutory limitations established annually by the Internal Revenue Service (IRS). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers mutual funds, money market funds, and self-directed brokerage accounts as investment options for participants. Effective January 1, 2002, the Company adopted a safe harbor provision whereby the Company contributes 3% of each eligible employee's wages. The Company also may make discretionary matches up to 50% of a participant's deferral up to 6% of the participant's compensation. The Company may also elect to make a profit sharing contribution each year.

Participant Accounts

Each participant's account is credited with the participant's contributions, employer contributions, and an allocation of the participant's investment earnings and is charged with an allocation of the participant's investment and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions and the Company's safe harbor and matching contributions plus actual earnings thereon. Vesting in the Company's discretionary profit sharing contributions are based on years of service in accordance with the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Notes Receivable from Participants

Participants may borrow from their participant account a minimum of \$1,000 and up to a maximum of the lesser of \$50,000 less the highest outstanding loan balance during the preceding 12 months or 50% of the participant's vested interest in the Plan. The loans are secured by the balance in the participant's account and bear reasonable interest rates, currently ranging from 4.25% to 7.25%. Loan terms currently range from 14 months to 180 months. Principal and interest are paid ratably through bi-weekly or monthly payroll deductions.

HUNTER, MACLEAN, EXLEY & DUNN, P.C.
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 1. DESCRIPTION OF THE PLAN, continued

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account, in either a lump-sum distribution, or in installments over a designated period of time.

Forfeited Accounts

At December 31, 2022 and 2021, forfeited nonvested accounts totaled \$14,383 and \$30,502, respectively. These accounts may be used to reduce certain allowable future employer contributions or reduce eligible Plan administrative expenses. Forfeitures were used to pay eligible Plan expenses for the year ended December 31, 2022, the remaining forfeiture balance will be used subsequent to year end to reduce employer contributions or reduce eligible Plan expenses.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are reported on a trade-date basis. Interest income (loss) is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

All administrative expenses are absorbed by the participants and are deducted from the participant account balances.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021.

Subsequent Events

Subsequent events have been evaluated for potential recognition and/or disclosure through October 9, 2023. This represents the date the financial statements were available to be issued.

HUNTER, MACLEAN, EXLEY & DUNN, P.C.
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 3. CERTIFICATION OF ASSETS AND INCOME

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity Management Trust Company (Fidelity), the trustee and custodian of the Plan, as complete and accurate to the best of their knowledge, except for comparing such information certified by the trustee and custodian to information included in the Plan's financial statements and supplementary schedule.

a) Assets certified by Fidelity at December 31:

	2022	2021
Mutual funds	\$ 29,392,764	\$ 35,712,480
Money market funds	3,367,413	2,942,766
Self directed brokerage accounts		
Money market funds	824,087	293,024
Common stocks	175,483	252,400
Mutual funds	1,498,331	3,041,053
Certificates of deposit	500,780	-
U.S. government securities	226,814	-
Notes receivable from participants	280,778	220,564
	<u>\$ 36,266,450</u>	<u>\$ 42,462,287</u>

b) Investment income (loss) certified by Fidelity for the year ended December 31, 2022:

	Net Depreciation in Fair Value	Interest, dividends, and other income
Investments	\$ (7,228,724)	\$ 697,239
Notes receivable from participants	-	12,909
	<u>\$ (7,228,724)</u>	<u>\$ 710,148</u>

NOTE 4. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

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NOTE 4. FAIR VALUE MEASUREMENTS, continued

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

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

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

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

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

Money market funds, common stocks and U.S. government securities: Valued at the closing price reported in the active market in which the individual security is traded.

Certificate of deposit: Valued at amortized costs which approximates fair value.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of:

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 29,392,764	\$ -	\$ -	\$ 29,392,764
Money market funds	3,367,413	-	-	3,367,413
Self directed brokerage accounts				
Money market funds	824,087	-	-	824,087
Common stocks	175,483	-	-	175,483
Mutual funds	1,498,331	-	-	1,498,331
Certificates of deposit	-	500,780	-	500,780
U.S. government securities	226,814	-	-	226,814
Total assets at fair value	<u>\$ 35,484,892</u>	<u>\$ 500,780</u>	<u>\$ -</u>	<u>\$ 35,985,672</u>

HUNTER, MACLEAN, EXLEY & DUNN, P.C.
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NOTE 4. FAIR VALUE MEASUREMENTS, continued

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 35,712,480	\$ -	\$ -	\$ 35,712,480
Money market funds	2,942,766	-	-	2,942,766
Self directed brokerage accounts				
Money market funds	293,024	-	-	293,024
Common stocks	252,400	-	-	252,400
Mutual funds	3,041,053	-	-	3,041,053
Total assets at fair value	<u>\$ 42,241,723</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,241,723</u>

Changes in Fair Value Levels

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

NOTE 5. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments are managed and held by Fidelity. Fidelity is the trustee, and therefore, certain investments and transactions with Fidelity qualify as party-in-interest transactions. Direct compensation paid to Fidelity was \$37,169 for the year ended December 31, 2022. Fidelity also received indirect compensation related to these investments.

Other service providers including the Plan's auditor and 3(38) investment advisor received direct compensation during the year which is allowed by the Plan and qualify as exempt party-in-interest transactions.

Notes receivable from participants totaled \$280,778 and \$220,564 at December 31, 2022 and 2021, respectively, and qualify as party-in-interest transactions. Management believes that the Plan's loan program is designed and operated to qualify for an exemption from the prohibited transaction provisions of ERISA.

An attorney, who is an employee of the Plan Sponsor, provides legal services to the Plan, and therefore, qualifies as a party-in-interest. The Plan paid no fees to the attorney or the Plan Sponsor during the year ended December 31, 2022.

NOTE 6. PLAN TERMINATION

The Company anticipates and believes that the Plan will continue without interruption but has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become fully vested in their account balances and the Plan assets would be distributed to participants on the basis of their prorated values at the termination date.

NOTE 7. TAX STATUS

The Company has adopted a non-standardized pre-approved plan with a cash or deferral arrangement that is sponsored by Fidelity, which received a favorable opinion letter from the IRS on June 30, 2020, which states that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been most recently amended and restated on the Fidelity document effective as of January 1, 2022. The Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

HUNTER, MACLEAN, EXLEY & DUNN, P.C.
401(k) PROFIT SHARING PLAN
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NOTE 7. TAX STATUS, continued

FASB requires the Plan Administrator to annually evaluate the Plan's tax positions, including accounting and measurement of uncertain tax positions. For the years ending December 31, 2022 and 2021, the Plan Administrator concluded that no uncertain tax positions had been taken that would require adjustment to or disclosure in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by federal, state, or local tax authorities for years before 2019.

NOTE 8. RISK AND UNCERTAINTIES

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

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of employer and participant contributions receivable per the financial statements as of December 31, to Form 5500:

	<u>2022</u>	<u>2021</u>
Employer contribution receivable per the financial statements	\$ 774,264	\$ 780,971
Employer contribution receivable not recorded on Form 5500	<u>(774,264)</u>	<u>(780,971)</u>
Employer contribution receivable per Form 5500	<u>\$ -</u>	<u>\$ -</u>
Participant contribution receivable per the financial statements	\$ 86,249	\$ 60,690
Participant contribution receivable not recorded on Form 5500	<u>(86,249)</u>	<u>(60,690)</u>
Participant contribution receivable per Form 5500	<u>\$ -</u>	<u>\$ -</u>

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

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 37,126,963	\$ 43,303,948
Employer contribution receivable	(774,264)	(780,971)
Participant contribution receivable	<u>(86,249)</u>	<u>(60,690)</u>
Net assets available for benefits per Form 5500	<u>\$ 36,266,450</u>	<u>\$ 42,462,287</u>

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401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500, continued

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

Employer contributions per the financial statements	\$ 774,264
Employer contribution receivable at December 31, 2021	780,971
Employer contribution receivable at December 31, 2022	<u>(774,264)</u>
Employer contributions per Form 5500	<u><u>\$ 780,971</u></u>
Participant contributions per the financial statements	\$ 1,026,838
Participant contribution receivable at December 31, 2021	60,690
Participant contribution receivable at December 31, 2022	<u>(86,249)</u>
Participant contributions per Form 5500	<u><u>\$ 1,001,279</u></u>

The following is a reconciliation of net decrease per the financial statements for the year ended December 31, 2022, to net loss per Form 5500:

Net decrease per the financial statements	\$ (6,176,985)
Prior year employer contribution receivable	780,971
Current year employer contribution receivable	(774,264)
Prior year participant contribution receivable	60,690
Current year participant contribution receivable	<u>(86,249)</u>
Net loss per Form 5500	<u><u>\$ (6,195,837)</u></u>

SUPPLEMENTARY SCHEDULE

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SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022
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(a)	(b) Identity of issue	(c) Description of investment	(d) Cost	(e) Current value
	DFA	DFA REAL EST SEC I	N/A	\$ 11,788
*	Fidelity	FID EMRG MKTS IDX	N/A	129,503
*	Fidelity	FID FDM IDX 2015 IPR	N/A	619,001
*	Fidelity	FID FDM IDX 2020 IPR	N/A	1,526,985
*	Fidelity	FID FDM IDX 2025 IPR	N/A	800,216
*	Fidelity	FID FDM IDX 2030 IPR	N/A	2,833,725
*	Fidelity	FID FDM IDX 2035 IPR	N/A	455,449
*	Fidelity	FID FDM IDX 2040 IPR	N/A	1,609,043
*	Fidelity	FID FDM IDX 2045 IPR	N/A	834,673
*	Fidelity	FID FDM IDX 2050 IPR	N/A	551,738
*	Fidelity	FID FDM IDX 2055 IPR	N/A	416,458
*	Fidelity	FID FDM IDX 2060 IPR	N/A	123,053
*	Fidelity	FID FDM IDX 2065 IPR	N/A	17,865
*	Fidelity	FID FDM IDX INC IPR	N/A	55,651
*	Fidelity	FID GLB EX US IDX	N/A	2,022,555
*	Fidelity	FID INFL PR BD IDX	N/A	39,150
*	Fidelity	FID LG CAP GR IDX	N/A	770,484
*	Fidelity	FID LG CAP VAL IDX	N/A	612,573
*	Fidelity	FID MID CAP IDX	N/A	2,430,429
*	Fidelity	FID 500 INDEX	N/A	9,792,434
*	Fidelity	FID SM CAP GR IDX	N/A	105,032
*	Fidelity	FID SM CAP IDX	N/A	1,498,300
*	Fidelity	FID SM CAP VAL IDX	N/A	29,503
*	Fidelity	FID ST BOND IDX	N/A	492,240
*	Fidelity	FID US BOND IDX	N/A	860,818
	Fidelity	VANG HI YLD CORP ADM	N/A	108,303
	Fidelity	VANG HLTHCARE IDX AD	N/A	270,314
	Fidelity	VANG INFO TEC IDX AD	N/A	296,986
*	Fidelity	FID MID CAP GR IDX	N/A	33,432
*	Fidelity	FID MID CAP VAL IDX	N/A	22,334
	Fidelity	VG TL INTL BD IDX AD	N/A	22,729
		Total mutual funds		<u>\$ 29,392,764</u>
*	Fidelity	Fidelity government money market fund	N/A	<u>\$ 3,367,413</u>
*	Fidelity	Fidelity cash reserves (self directed brokerage accounts)	N/A	<u>\$ 824,087</u>

* - Represents a party-in-interest
See independent auditor's report.

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401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022
EIN 58-2211993 PN 001

(a)	(b) Identity of issue	(c) Description of investment	(d) Cost	(e) Current value
	Fidelity	Airbnb Inc Com Cl A	N/A	\$ 3,933
	Fidelity	Alibaba Group Hldg Ltd	N/A	7,488
	Fidelity	Amazon.Com Inc Nfs Llc Is A Market	N/A	6,720
	Fidelity	Apple Computer Inc Nfs Llc Is A Market	N/A	57,687
	Fidelity	Boeing Co Nfs Is A Specialist	N/A	6,667
	Fidelity	Cirrus Logic Inc Nfs Llc Is A Market	N/A	2,234
	Fidelity	Comcast Corp New Cl A	N/A	4,721
	Fidelity	Delta Air Lines Inc Del Com New	N/A	5,488
	Fidelity	Disney Walt Co Del (Holding Company)	N/A	2,433
	Fidelity	Goldman Sachs Group Inc	N/A	6,868
	Fidelity	Kinsale Cap Group Inc Com	N/A	10,509
	Fidelity	Plug Pwr Inc Com New	N/A	2,165
	Fidelity	Rivian Automotive Inc Com Cl A	N/A	1,843
	Fidelity	Sito Mobile Ltd Com New	N/A	18
	Fidelity	Starbucks Corp Nfs Llc Is A Market	N/A	18,154
	Fidelity	Synovus Financial Corp Com	N/A	2,478
	Fidelity	Sysco Corp Nfs Llc Is A	N/A	6,116
	Fidelity	Tesla Motors Inc Com Usd	N/A	7,391
	Fidelity	Uber Technologies Inc Com	N/A	2,473
	Fidelity	United Continental Holdings Inc Com	N/A	8,596
	Fidelity	Us Foods Hldg Corp Com	N/A	7,655
	Fidelity	Zebra Technologies Corp Cl A	N/A	3,846
		Total common stocks (self directed brokerage accounts)		<u>\$ 175,483</u>
	Fidelity	Grayscale Bitcoin Tr Btc Shs Accd Invs	N/A	\$ 6,832
	Fidelity	Invesco Qqq Tr Unit Ser 1	N/A	6,503
	Fidelity	Spdr Ser Tr Dj Wilshire Large Cap	N/A	96,875
	Fidelity	Vanguard Dividend Growth Investor Cl	N/A	414,134
	Fidelity	Vanguard Index Fds Formerly Vanguard	N/A	161,968
	Fidelity	Vanguard Index Fds Vanguard Value	N/A	573,223
	Fidelity	Vanguard Index Tr Vanguard Total Stk	N/A	238,796
		Total mutual funds (self directed brokerage accounts)		<u>\$ 1,498,331</u>

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December 31, 2022
EIN 58-2211993 PN 001

<u>(a)</u>	<u>(b) Identity of issue</u>	<u>(c) Description of investment</u>	<u>(d) Cost</u>	<u>(e) Current value</u>
	Fidelity	Ally Bk Sandy Utah Cd	N/A	\$ 100,200
	Fidelity	Ally Bk Sandy Utah Cd	N/A	100,220
	Fidelity	Community Resource Bk Mn Cd	N/A	100,240
	Fidelity	Morgan Stanley Bk N A Cd	N/A	200,120
		Total certificates of deposit (self directed brokerage accounts)		<u>\$ 500,780</u>
	Fidelity	United States Treas Nts	N/A	\$ 24,654
	Fidelity	United States Treas Ser Aq- 2023	N/A	29,169
	Fidelity	United States Treas Ser Ar- 2024	N/A	28,027
	Fidelity	United States Treas Ser As- 2023	N/A	96,473
	Fidelity	United States Treas Ser Bf- 2023	N/A	48,491
		Total U.S. government securities (self directed brokerage accounts)		<u>\$ 226,814</u>
*	Plan Participants	Notes receivable from participants (4.25% - 7.25%)	N/A	<u>\$ 280,778</u>

* - Represents a party-in-interest
See independent auditor's report.

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*	Fidelity	FID FDM IDX 2015 IPR	N/A	619,001
*	Fidelity	FID FDM IDX 2020 IPR	N/A	1,526,985
*	Fidelity	FID FDM IDX 2025 IPR	N/A	800,216
*	Fidelity	FID FDM IDX 2030 IPR	N/A	2,833,725
*	Fidelity	FID FDM IDX 2035 IPR	N/A	455,449
*	Fidelity	FID FDM IDX 2040 IPR	N/A	1,609,043
*	Fidelity	FID FDM IDX 2045 IPR	N/A	834,673
*	Fidelity	FID FDM IDX 2050 IPR	N/A	551,738
*	Fidelity	FID FDM IDX 2055 IPR	N/A	416,458
*	Fidelity	FID FDM IDX 2060 IPR	N/A	123,053
*	Fidelity	FID FDM IDX 2065 IPR	N/A	17,865
*	Fidelity	FID FDM IDX INC IPR	N/A	55,651
*	Fidelity	FID GLB EX US IDX	N/A	2,022,555
*	Fidelity	FID INFL PR BD IDX	N/A	39,150
*	Fidelity	FID LG CAP GR IDX	N/A	770,484
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*	Fidelity	FID SM CAP IDX	N/A	1,498,300
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*	Fidelity	FID ST BOND IDX	N/A	492,240
*	Fidelity	FID US BOND IDX	N/A	860,818
	Fidelity	VANG HI YLD CORP ADM	N/A	108,303
	Fidelity	VANG HLTHCARE IDX AD	N/A	270,314
	Fidelity	VANG INFO TEC IDX AD	N/A	296,986
*	Fidelity	FID MID CAP GR IDX	N/A	33,432
*	Fidelity	FID MID CAP VAL IDX	N/A	22,334
	Fidelity	VG TL INTL BD IDX AD	N/A	22,729
		Total mutual funds		<u>\$ 29,392,764</u>
*	Fidelity	Fidelity government money market fund	N/A	<u>\$ 3,367,413</u>
*	Fidelity	Fidelity cash reserves (self directed brokerage accounts)	N/A	<u>\$ 824,087</u>

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	Fidelity	Alibaba Group Hldg Ltd	N/A	7,488
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	Fidelity	Boeing Co Nfs Is A Specialist	N/A	6,667
	Fidelity	Cirrus Logic Inc Nfs Llc Is A Market	N/A	2,234
	Fidelity	Comcast Corp New Cl A	N/A	4,721
	Fidelity	Delta Air Lines Inc Del Com New	N/A	5,488
	Fidelity	Disney Walt Co Del (Holding Company)	N/A	2,433
	Fidelity	Goldman Sachs Group Inc	N/A	6,868
	Fidelity	Kinsale Cap Group Inc Com	N/A	10,509
	Fidelity	Plug Pwr Inc Com New	N/A	2,165
	Fidelity	Rivian Automotive Inc Com Cl A	N/A	1,843
	Fidelity	Sito Mobile Ltd Com New	N/A	18
	Fidelity	Starbucks Corp Nfs Llc Is A Market	N/A	18,154
	Fidelity	Synovus Financial Corp Com	N/A	2,478
	Fidelity	Sysco Corp Nfs Llc Is A	N/A	6,116
	Fidelity	Tesla Motors Inc Com Usd	N/A	7,391
	Fidelity	Uber Technologies Inc Com	N/A	2,473
	Fidelity	United Continental Holdings Inc Com	N/A	8,596
	Fidelity	Us Foods Hldg Corp Com	N/A	7,655
	Fidelity	Zebra Technologies Corp Cl A	N/A	3,846
		Total common stocks (self directed brokerage accounts)		<u>\$ 175,483</u>
	Fidelity	Grayscale Bitcoin Tr Btc Shs Accd Invs	N/A	\$ 6,832
	Fidelity	Invesco Qqq Tr Unit Ser 1	N/A	6,503
	Fidelity	Spdr Ser Tr Dj Wilshire Large Cap	N/A	96,875
	Fidelity	Vanguard Dividend Growth Investor Cl	N/A	414,134
	Fidelity	Vanguard Index Fds Formerly Vanguard	N/A	161,968
	Fidelity	Vanguard Index Fds Vanguard Value	N/A	573,223
	Fidelity	Vanguard Index Tr Vanguard Total Stk	N/A	238,796
		Total mutual funds (self directed brokerage accounts)		<u>\$ 1,498,331</u>

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	Fidelity	Ally Bk Sandy Utah Cd	N/A	100,220
	Fidelity	Community Resource Bk Mn Cd	N/A	100,240
	Fidelity	Morgan Stanley Bk N A Cd	N/A	200,120
		Total certificates of deposit (self directed brokerage accounts)		<u>\$ 500,780</u>
	Fidelity	United States Treas Nts	N/A	\$ 24,654
	Fidelity	United States Treas Ser Aq- 2023	N/A	29,169
	Fidelity	United States Treas Ser Ar- 2024	N/A	28,027
	Fidelity	United States Treas Ser As- 2023	N/A	96,473
	Fidelity	United States Treas Ser Bf- 2023	N/A	48,491
		Total U.S. government securities (self directed brokerage accounts)		<u>\$ 226,814</u>
*	Plan Participants	Notes receivable from participants (4.25% - 7.25%)	N/A	<u>\$ 280,778</u>

* - Represents a party-in-interest
See independent auditor's report.