

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

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 single-employer plan
 - a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
 - 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
 - special extension (enter description)
 - the DFVC program
- 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>PROPHET FOODS COMPANY PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>021</u>
	1c Effective date of plan <u>01/01/1971</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>VIAD CORP</u> <u>7000 E. 1ST AVE</u> <u>SCOTTSDALE, AZ 85251</u>	2b Employer Identification Number (EIN) <u>36-1169950</u>
	2c Plan Sponsor's telephone number <u>602-207-4000</u>
	2d Business code (see instructions) <u>551112</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2023</u>	<u>LESLIE STRIEDEL</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2023</u>	<u>DEREK LINDE</u>
	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 <input checked="" type="checkbox"/> 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	5 182
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). 6a(1) Total number of active participants at the beginning of the plan year 6a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 0 6a(2) 0 6b 0 6c 0 6d 0 6e 0 6f 0 6g 0 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: 1B 1I 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) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 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

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>PROPHET FOODS COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>021</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>VIAD CORP</u>	D Employer Identification Number (EIN) <u>36-1169950</u>	

E Type of plan: Single Multiple-A Multiple-B **F** Prior year plan size: 100 or fewer 101-500 More than 500

Part I	Basic Information		
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>		
2	Assets:		
	a Market value.....	2a	<u>2157722</u>
	b Actuarial value	2b	<u>2073664</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>143</u>	<u>1630874</u>
	b For terminated vested participants.....	<u>39</u>	<u>331280</u>
	c For active participants.....	<u>0</u>	<u>0</u>
	d Total	<u>182</u>	<u>1962154</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions.....	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5	Effective interest rate.....	5	<u>5.23 %</u>
6	Target normal cost		
	a Present value of current plan year accruals.....	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>140000</u>
	c Total (line 6a + line 6b)	6c	<u>140000</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		
	Signature of actuary	<u>09/19/2023</u> Date
	<u>CHEUKMING KU</u> Type or print name of actuary	<u>20-07059</u> Most recent enrollment number
	<u>AON CONSULTING, INC.</u> Firm name	<u>949-725-4500</u> Telephone number (including area code)
	<u>MSC# 17819 P.O. BOX 19640 IRVINE, CA 92623</u> Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	11428
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	11428
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>8.06</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year).....		131
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.39</u> %.....		11
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance.....		142
d	Portion of (c) to be added to prefunding balance.....		
12	Other reductions in balances due to elections or deemed elections.....		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III		Funding Percentages	
14	Funding target attainment percentage	14	105.68 %
15	Adjusted funding target attainment percentage	15	105.68 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	99.84 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2022	18000				
10/07/2022	1100				
01/12/2022	7000				
09/11/2023	4000				
			Totals ▶	18(b)	18(c)
				30100	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a	Contributions allocated toward unpaid minimum required contributions from prior years.....	19a
b	Contributions made to avoid restrictions adjusted to valuation date.	19b
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c
		28490
20	Quarterly contributions and liquidity shortfalls:	
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
c	If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c).....	31a	140000
b Excess assets, if applicable, but not greater than line 31a	31b	111510

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment.....		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	28490
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	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....			28490
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		28490

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	624

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0
40 Unpaid minimum required contributions for all years.....	40	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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 <u>PROPHET FOODS COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>021</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VIAD CORP</u>	D Employer Identification Number (EIN) <u>36-1169950</u>	

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

U.S. BANCORP ASSET MANAGEMENT

41-2003732

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

U.S. BANCORP FUND SERVICES, LLC

39-1939072

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

QUASAR DISTRIBUTORS LLC

39-1982827

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

(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)

AON HEWITT

36-2235791

(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?
11	ACTUARY	41450	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

ATESSA BENEFITS

02-0429408

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64	RECORDKEEPER	38379	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

DELOITTE & TOUCHE LLP

13-3891517

(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	AUDITOR	22143	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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)

US BANK INSTITUTIONAL TRUST & CUST.

31-0841368

(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?
21 28 65	TRUSTEE	9537	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

A Name of plan PROPHET FOODS COMPANY PENSION PLAN	B Three-digit plan number (PN) ► 021
C Plan sponsor's name as shown on line 2a of Form 5500 VIAD CORP	D Employer Identification Number (EIN) 36-1169950

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	1704	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	56000	0
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests.....	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	2100379	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	2158083	0
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		0
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	2158083	0

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)	30100	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		30100
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		0
(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)	35692	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		35692
(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)		
(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)		

		(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)		-330939
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-265147
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	213567	
(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)		213567
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)	115554	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	22144	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		137698
j Total expenses. Add all expense amounts in column (b) and enter total	2j		351265
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-616412
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan.....	2l(2)		1541671

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: **DELOITTE & TOUCHE LLP**

(2) EIN: **13-3891517**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

		Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	4d		X	
e Was this plan covered by a fidelity bond?.....	4e	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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.).....	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)
GILTSPUR, INC. EMPLOYEES' PENSION PLAN	59-1008863	015

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 4086161.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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 <u>PROPHET FOODS COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>021</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VIAD CORP</u>	D Employer Identification Number (EIN) <u>36-1169950</u>	

Part I	Distributions
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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	
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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): _____
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	0
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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.)
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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.
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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

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
b The corresponding number for the second preceding plan year.....	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

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

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

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

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

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

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

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

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

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

Yes.

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

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

No. Other. Provide explanation _____

PROPHET FOODS COMPANY
PENSION PLAN

EIN: 36-1169950

Plan: 021

*Financial Statements as of and for the Years
Ended December 31, 2022, and 2021,
Supplemental Schedule as of and for the Year
Ended December 31, 2022, and Independent
Auditor's Report*

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***PROPHET FOODS COMPANY
PENSION PLAN***

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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of
Prophet Foods Company Pension Plan
Scottsdale, Arizona

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

We have performed audits of the financial statements of Prophet Foods Company Pension 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 statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements (collectively, the "financial statements").

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 4 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 to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 2 to the financial statements, subsequent to December 31, 2022, the Plan merged with the Giltspur, Inc. Employees' Pension Plan. Effective January 1, 2023, assets and benefit obligations of the Plan were transferred. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 for one year after the date that 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.

Auditor's Responsibilities for the Audits of the Financial Statements

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

Other Matter—Supplemental Schedule Required by ERISA

The supplemental schedule of Reportable Transactions for the year ended December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, 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, 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 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).

Deloitte & Touche LLP

October 4, 2023

PROPHET FOODS COMPANY PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2022	2021
ASSETS:		
Cash and cash equivalents	\$ 1,653	\$ 1,704
Investments – at fair value	148	2,100,379
Contributions receivable from Plan Sponsor	11,000	56,000
Amounts held in Giltspur, Inc. Employees’ Pension Plan	1,528,870	-
Total assets	1,541,671	2,158,083
NET ASSETS AVAILABLE FOR BENEFITS	\$ 1,541,671	\$ 2,158,083

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2022	2021
ADDITIONS:		
Net (depreciation) appreciation of investments	\$ (330,939)	\$ 121,099
Dividends	35,692	39,775
Plan Sponsor contributions	30,100	150,000
Total additions	(265,147)	310,874
DEDUCTIONS:		
Benefits paid to participants	213,567	219,162
Administrative expenses	137,698	140,192
Total deductions	351,265	359,354
NET CHANGE	(616,412)	(48,480)
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	2,158,083	2,206,563
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	\$ 1,541,671	\$ 2,158,083

Refer to Notes to Financial Statements

PROPHET FOODS COMPANY PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of the Plan

The following description of the Prophet Foods Company Pension Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a non-contributory, defined benefit pension plan, which was established on October 1, 1971, and has been amended and restated. The Plan was established to provide retirement and certain other benefits to former employees of Restaura, Inc. (formerly Prophet Foods Company). These former employees were represented by certain bargaining units of the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. In 1987, the Plan was closed to all new entrants and all existing participants became fully vested. Accordingly, years of credited service were no longer accrued after that time. In 1999, the Plan sponsor, Viad Corp (referred to as “we,” “us,” “our,” “the Company,” and “Viad”), sold the contract food service operations of Restaura, Inc. yet retained sponsorship of the Plan.

Pension Benefits

Employees may elect to receive pension benefits in the form of a joint and survivor annuity, a straight-life annuity, or a contingent annuitant option. Benefits are calculated based upon an employee’s length of service and a fixed-dollar value pension rate per year of service. In addition to normal retirement benefits at the age of 65, under certain conditions, the Plan also provides for early retirement, disability, death, termination, and spousal benefits. Also, certain retirees under the Plan receive a stated amount for reimbursement of a portion of the cost of Medicare, which is funded by the related trust.

In 2008, the Pension Protection Act of 2006 (“PPA”) required a new basis in determining lump-sum payments and gave plan sponsors the opportunity to replace the 30-year Treasury basis. In 2008, the new PPA basis was added as a fourth actuarial equivalence definition for determining the largest lump-sum amount in addition to the Plan’s existing three actuarial equivalence definitions. Eligible Plan participants may receive the largest lump-sum amount as determined using the four definitions of actuarial equivalence as applicable. Additionally, a 75% Qualified Optional Survivor Annuity is offered to eligible participants in accordance with the requirements of the PPA. In compliance with the Worker, Retiree, and Employer Recovery Act of 2008, the Plan was amended to allow for non-spousal beneficiaries to roll over lump-sums to inherited Individual Retirement Accounts.

Plan Administration

The Plan is administered by a committee consisting of at least two persons (the “Plan Committee”) appointed by our Chief Executive Officer. Plan-related expenses may be paid directly by the Plan or by the Company at its discretion as provided in the Plan document. For the years ended December 31, 2022, and 2021 all Plan-related expenses were paid directly by the Plan.

Plan Amendments

Effective December 31, 2014, the Plan was amended and restated to incorporate Plan amendments approved subsequent to the last Plan restatement, and for legal compliance with applicable federal laws and modifications required by the IRS in connection with the IRS’ review of the Plan’s application for a determination letter. Effective December 31, 2014, the Plan was further amended, pursuant to Amendment Number 1, to incorporate additional modifications required by the IRS for legal compliance with applicable federal laws.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying Plan financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits and changes therein as of the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan primarily utilizes equity and fixed income securities as investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is 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 financial statements.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Investment Valuation and Income Recognition

The Plan’s investments held by U.S. Bank, N.A. (“U.S. Bank”) are stated at fair value as determined by quoted market prices. Interest income is recorded on an 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.

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

Amount Held in Giltspur, Inc. Employees’ Pension Plan

Amount represents funds deposited in advance to Giltspur, Inc. Employees’ Pension Plan for the year ended December 31, 2022. The funds are related to a plan merger effective January 1, 2023, but funds transferred December 30, 2022. Please refer to the subsequent events disclosure.

Exempt Party-in-Interest Transactions

Fees paid by the Plan to U.S. Bank for investment management services were \$9,537 for the year ended December 31, 2022, and \$10,832 for the year ended December 31, 2021. Transactions related to these investments qualify as exempt party-in-interest transactions.

Subsequent Events

The Plan was legally merged with and into the Giltspur, Inc. Employees’ Pension Plan (another pension plan that is sponsored by Viad Corp) effective January 1, 2023. On January 1, 2023, the Plan’s net assets available for benefits of \$1,541,671 and accumulated pension benefit obligations of \$1,833,899 transferred to the Giltspur, Inc. Employees’ Pension Plan (the “Giltspur merged plan”). This merger did not affect the participants’ benefits. The pension benefit provisions of the Plan were incorporated into the Giltspur merged plan, and the Medicare part B reimbursement benefits were transferred to Viad Corp Retiree Medical Plan, which amount to \$517,945 of the obligation.

Note 3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic benefit payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) beneficiaries of employees who have died. The actuarial present value of accumulated plan benefits is determined by an independent actuary, Aon Hewitt, and is based on applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

As of January 1, the approximate actuarial present value of accumulated plan benefits is as follows:

	<u>2022</u>	<u>2021</u>
Vested benefits:		
Participants and/or beneficiaries currently receiving benefits	\$ 1,899,451	\$ 2,014,862
Other participants	452,393	560,288
Actuarial present value of accumulated Plan benefits	<u>\$ 2,351,844</u>	<u>\$ 2,575,150</u>

Changes in the actuarial present value of the Plan's accumulated plan benefits are as follows:

Actuarial present value of accumulated Plan benefits at January 1, 2021	\$ 2,575,150
Increase (decrease) during the year attributable to:	
Interest	53,207
Benefits accumulated and Plan experience	25,473
Benefits paid	(219,162)
Change in actuarial assumptions	(82,824)
Actuarial present value of accumulated plan benefits at January 1, 2022	<u>\$ 2,351,844</u>

Significant actuarial assumptions used in the valuations as of January 1, 2022, and 2021 were (a) life expectancy of participants (the MP-2021 Mortality Improvement Scale Table in 2022 and the MP-2020 Mortality Improvement Scale Table in 2021), (b) retirement age (the assumed average retirement age was 62) and (c) investment return for funding requirements of 3.75% in 2022 and 4.75% in 2021. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors may be applicable in determining the actuarial present value of accumulated plan benefits.

Note 4. Information Certified by the Custodian

All investment balances and investment information, excluding the leveling of investments in Note 5 – Fair Value Measurements, disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2022, and 2021, and net (depreciation) appreciation in fair value of investments for the years ended December 31, 2022, and 2021, was obtained or derived from information provided to the Plan administrator and certified as complete and accurate by U.S. Bank, the custodian for the Plan.

	2022	2021
Statements of Net Assets Available for Benefits		
Investments – at fair value:		
Held at U.S. Bank	\$ 148	\$ 2,100,379
Statement of Changes in Net Assets Available for Benefits		
Net (depreciation) appreciation in fair value of investments: U.S. Bank	\$ (330,939)	\$ 121,099
Dividends	35,692	35,775

Supplemental schedule: All investment balances and information included in the supplemental schedule of reportable transactions.

Note 5: All investment balances and investment information, excluding the level of investments in Note 5, Fair Value Measurements and the unfunded commitment and redemption frequency, other redemption restrictions, and redemption notice period for assets valued at net asset value.

Note 5. Fair Value Measurements

We categorize the Plan's investments based on the priority of the inputs to the valuation technique into a three-level fair value hierarchy as set forth below. The three levels of the hierarchy are defined as follows:

- Level 1 – quoted prices in active markets for identical investments.
- Level 2 – observable inputs other than quoted prices included within Level 1 that are observable either directly or indirectly.
- Level 3 – unobservable inputs to the valuation methodology that are significant to the measurement of fair value.

Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for assets measured at fair value:

- *Mutual Funds (Equity and Fixed Income)* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended and are registered with the Securities and Exchange Commission. These mutual 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.

The Plan's investments at fair value as of December 31, 2022 were measured at net asset value as a practical expedient and therefore, were not classified in the fair value hierarchy.

A summary of the Plan's investments at fair value as of December 31, 2021 is as follows:

Description	December 31, 2021	Fair Value Measurements at Reporting Date Using		
		Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobserved Inputs (Level 3)
Fixed investment income mutual funds	\$ 1,087,925	\$ 1,087,925	\$ —	\$ —
Equity mutual funds	970,686	970,686	—	—
Total investments measured at fair value	<u>\$ 2,058,611</u>	<u>\$ 2,058,611</u>	<u>\$ —</u>	<u>\$ —</u>
Investments measured at net asset value ⁽¹⁾	41,768			
Total	<u>\$ 2,100,379</u>			

(1) Investments that are measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the above tables are intended to permit reconciliation of the fair value hierarchy to the statements of net assets available for benefits.

The NAV of certain investments is based on the value of the underlying assets owned by each fund, less its liabilities, and then divided by the number of shares outstanding. The NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments, which are traded on an active market.

Investments measured at fair value using the NAV per share as a practical expedient as of December 31, 2022, and 2021 are as follows:

Investment	Fair Value		Unfunded Commitment	Redemption Frequency	Redemption Notice Period
	December 31, 2022	December 31, 2021			
First American Funds Prime Obligation Fund	<u>\$ 148</u>	<u>\$ 41,768</u>	<u>\$ —</u>	Daily	Daily

Note 6. Funding Policy

Contributions to provide benefits under the Plan are made solely by us, whose policy is to make cash contributions to the Plan in amounts as determined by the Plan's actuary. The significant actuarial assumptions used to calculate our contributions are presented in Note 3 - Actuarial Present Value of Accumulated Plan Benefits. In order to meet the minimum funding requirements of ERISA, we will contribute to the Giltspur merged Plan \$11,000 in 2023 for the 2022 Plan year. We contributed \$56,000 in 2022 for the 2021 Plan year, and \$33,000 in 2021 for the 2020 Plan year.

Note 7. Plan Termination

Although we have not expressed any intention to do so, we have the right to discontinue our contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of the Plan termination, the net assets are to be allocated among participants and beneficiaries, according to ERISA, in the following order:

- Participants already receiving benefit payments or who were eligible to receive benefits at least three years prior to the Plan termination, to the extent of the present value of such benefits;
- Participants having other insured benefits as provided under ERISA, to the extent of the present value of such benefits;
- Participants having other vested benefits not insured under ERISA, to the extent of the present value of such benefits;
- Participants having other non-vested benefits, to the extent of the present value of such benefits; and
- Only after Plan liabilities have been satisfied, the remaining net assets revert to us in accordance with the Plan.

Under ERISA Title IV, certain Plan benefits are insured by the Pension Benefit Guaranty Corporation (“PBGC”) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor’s pensions. However, the PBGC does not guarantee all types of Plan benefits, and the amount of benefit protection is subject to certain limitations. Vested Plan benefits are guaranteed at the level in effect on the date of the Plan’s termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual’s monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2022, the ceiling is \$4,902 per month, which applies to pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 62 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants, or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan’s net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Note 8. Federal Income Tax Status

The IRS issued a determination letter on September 12, 2016 confirming that the Plan was designed in accordance with the applicable requirements of the Internal Revenue Code. The Company and Plan Committee believe the Plan is currently operated in compliance with the applicable requirements of the Internal Revenue Code, and the Plan and related trust have maintained their tax-exempt status and, accordingly, no provision for income taxes has been included in the Plan’s financial statements.

Note 9. Form 5500 Reconciliation

The following is a reconciliation of net assets available for benefits as of December 31, 2022 per the financial statement to the Form 5500:

Net assets available for benefits per the financial statements	\$ 1,541,671
Plan transfer to Giltspur, Inc. Employees’ Pension Plan	(1,541,671)
Net assets available for benefits per Form 5500	<u>\$ -</u>

Prophet Foods Company Pension Plan
Employer ID 36-1169950, Plan 021
Form 5500, Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions
For the Year Ended December 31, 2022

<u>Identity of party involved</u>	<u>Description of asset</u>	<u>Purchase price</u>	<u>Selling price</u>	<u>Lease rental</u>	<u>Number of transactions</u>	<u>Expense incurred with transaction</u>	<u>Cost of asset</u>	<u>Current value of asset on transaction date</u>	<u>Net gain or (loss)</u>
Single Transaction Exceeds 5% of Value									
Fidelity US Bond Index Fund	Mutual Fund	\$ —	\$ 187,914	\$ —	1	\$ —	\$ 206,069	\$ 187,914	\$(18,155)
Fidelity Short Term Bond Index Fund	Mutual Fund	\$ 193,259	\$ —	\$ —	1	\$ —	\$ 193,259	\$ 193,259	\$ —
Series of Transactions with Same Broker Exceeds 5% of Value									
ishares Broad USD High Yield Corp Bond	Mutual Fund	\$ 94,439	\$ —	\$ —	1	\$ —	\$ 94,439	\$ 94,439	\$ —
ishares Iboxx High Yield Etf	Mutual Fund	\$ —	\$ 95,405	\$ —	1	\$ —	\$ 100,771	\$ 95,405	\$(5,366)
Series of Transactions in same Security Exceeds 5% of Value									
Fidelity 500 Index Fund	Mutual Fund	\$ —	\$ 130,803	\$ —	11	\$ —	\$ 103,804	\$ 130,803	\$ 26,999
Fidelity US Bond Index Fund	Mutual Fund	\$ 14,290	\$ 261,756	\$ —	9	\$ —	\$ 306,548	\$ 276,046	\$(30,503)
Fidelity Short Term Bond Index Fund	Mutual Fund	\$ 248,656	\$ 14,047	\$ —	6	\$ —	\$ 263,008	\$ 262,703	\$(304)
First American Government Obligations Fund Class Y	Money Market	\$ 379,625	\$ 421,242	\$ —	131	\$ —	\$ 800,867	\$ 800,867	\$ —

See accompanying Independent Auditor's Report

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan PROPHET FOODS COMPANY PENSION PLAN	B Three-digit plan number (PN) ▶	021
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF VIAD CORP	D Employer Identification Number (EIN) 36-1169950	

E Type of plan: Single Multiple-A Multiple-B **F** Prior year plan size: 100 or fewer 101-500 More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2022

2 Assets:

a Market value	2a	2,157,722
b Actuarial value	2b	2,073,664

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	143	1,630,874	1,630,874
b For terminated vested participants.....	39	331,280	331,280
c For active participants	0	0	0
d Total.....	182	1,962,154	1,962,154

4 If the plan is in at-risk status, check the box and complete lines (a) and (b).....

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	

5 Effective interest rate **5** 5.23%

6 Target normal cost

a Present value of current plan year accruals	6a	0
b Expected plan-related expenses	6b	140,000
c Total (line 6a + line 6b)	6c	140,000

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	CHEUKMING KU	09/19/2023
	Signature of actuary	Date
	CHEUKMING KU	2307059
	Type or print name of actuary	Most recent enrollment number
	AON CONSULTING, INC.	949-725-4500
	Firm name	Telephone number (including area code)
	MSC# 17819 P.O. BOX 19640 IRVINE CA 92623	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28 Unpaid minimum required contributions for all prior years				28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....				30 0

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)				31a 140,000
b Excess assets, if applicable, but not greater than line 31a				31b 111,510
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	0		0	
b Waiver amortization installment	0		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				34 28,490
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	0	0	
36 Additional cash requirement (line 34 minus line 35)				36 28,490
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 29,114
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 624
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021				

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Prophet Foods Company Pension Plan
 EIN: 36-1169950 PN: 021

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2022

Date	Amount	Days to Discount to 1/1/2022 at 5.23%	Interest Adjusted Contribution
April 13, 2022	\$ 18,000	102	\$ 17,745
October 7, 2022	1,100	279	1,058
January 12, 2023	7,000	376	6,642
September 11, 2023	<u>4,000</u>	618	<u>3,669</u>
Total Contribution	\$ 30,100		\$ 29,114

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Schedule SB, line 22—Description of Weighted Average Retirement Age

There are no active participants in the plan. Terminated vested participants are assumed to commence benefits at age 62.

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Prophet Foods Company Pension Plan
 EIN: 36-1169950 PN: 021

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2021), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	5.18%
3rd Segment Rate	5.92%
Retirement Age	
Active Participants	No Active Participants
Terminated Vested Participants	Age 62
Mortality Rates	
Healthy	2022 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(a)(3) and IRS Notice 2020-85
Disabled	Revenue Ruling 96-7 mortality table for disability before January 1, 1995
Withdrawal Rates	No Active Participants
Disability Rates	No Active Participants
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Medicare Reimbursement	75% of all future retired participants are assumed to request reimbursement
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$245,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Expected Return on Assets	
2020 Plan Year	5.50%, but not greater than the 3 rd segment rate for minimum funding purposes
2021 Plan Year	4.75%, but not greater than the 3 rd segment rate for minimum funding purposes
2022 Plan Year	3.75%, but not greater than the 3 rd segment rate for minimum funding purposes
Trust Expenses Included in Target Normal Cost	Expenses are assumed to be equal to the prior year's actual administrative expenses paid from the trust (without PBGC Premiums), plus the expected PBGC premiums for the current year, rounded to the nearest \$5,000
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2022

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	Established October 1, 1971 as restated and effective December 31, 2009.
	Effective January 1, 2002, the Greyhound Food Management, Inc. Pension Plan merged with and into the Prophet Foods Company Pension Plan. All provisions of the Greyhound Food Management, Inc. Pension Plan became an appendix to the Prophet Foods Plan.
	Effective January 1, 2023, the Prophet Foods Company Pension Plan merged with and into the Giltspur, Inc. Employees' Pension Plan. All provisions of the Prophet Foods Company Pension Plan became an appendix to the Giltspur, Inc. Employees' Pension Plan.
Participation	
Prophet Foods Company	An employee is eligible to participate in the plan upon date of hire. However, no employees shall become participants in the plan after December 31, 1986.
Greyhound Food Management, Inc.	An employee is eligible to participate in the plan upon date of hire.
Normal Retirement	
Eligibility	Age 65.
Benefit	
Prophet Foods Company	Benefits no longer accrue under the plan. The monthly normal retirement benefit is equal to the basic retirement benefit of \$9.00 times credited service.
Greyhound Food Management, Inc.	Benefits no longer accrue. The normal retirement benefit is equal to the monthly benefit unit effective at the earlier of termination or the time when accruals were frozen times credited service.
Early Retirement	
Eligibility	Age 60 with 10 years of continuous service.
Benefit	The accrued normal retirement benefit reduced by 5/9 of 1% for each month benefit commencement precedes age 65.
Disability Retirement	
Eligibility	Totally and permanently disabled with at least 10 years of continuous service.

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Benefit	The accrued normal retirement benefit as of the date of disability. The benefit is payable when eligible for Social Security disability benefits.
Medicare Reimbursement Eligibility	Any retired or terminated vested participant of the Prophet Plan prior to the merger.
Benefit	<p>\$43.00 per month beginning at age 65 or upon disability, if earlier.</p> <p>Effective January 1, 2023, the Medicare reimbursement, previously provided as an ancillary benefit under the Prophet Foods Company Pension Plan, is to be provided under the Viad Corp Retiree Medical Plan instead.</p>
Termination Benefit Eligibility	Five years of continuous service.
Benefit	The accrued normal retirement benefit as of date of termination and payable at age 65. Payments may begin as early as age 60 with the benefit reduced as under the early retirement provision.
Preretirement Death Benefit Eligibility	Vested participants not in pay status on their date of death.
Benefit	The eligible spouse will receive the benefit payable as if the deceased participant separated from service on the date of death (if not yet separated) and elected to receive his benefit under the 50% contingent annuitant option commencing at the earliest date possible.
Unreduced Form of Payment	Life annuity.
Normal Form of Payment	50% contingent annuitant option (with eligible spouse). Life annuity (without eligible spouse).
Optional Form of Payment	75% contingent annuitant option.
Definitions Prophet Foods Company Credited Service	<p>Sum of past and future credited service, defined as follows:</p> <p>Past Service: Service prior to January 1, 1972, computed to the nearest 1/10 of a year, based on the total continuous service held with the company as of December 31, 1971.</p>

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Prophet Foods Company Pension Plan
 EIN: 36-1169950 PN: 021

Future Service:

Service after December 31, 1971, but prior to January 1, 1981, is earned based on prior service Schedules A and B from the plan document.

An employee shall earn credited future service for hours worked after December 31, 1980, based on the following Schedule C.

Schedule C

Hours of Service	Years of Credited Service
1,500 and over	1.0
1,446–1,499	0.9
1,276–1,445	0.8
1,106–1,275	0.7
936–1,105	0.6
766–935	0.5
596–765	0.4
426–595	0.3
256–425	0.2
86–255	0.1
Less than 86	0.0

Credited service does not accrue after December 31, 1986.

Continuous Service

Service from date of hire for each computation period based upon hours of service or actual hours worked based on the following (whichever is more favorable):

Hours of Service	Years of Continuous Service
1,000 or more	1.0
Less than 1,000	0.0

Hours of Service	Years of Continuous Service
936–1,000	0.6
766–935	0.5
596–765	0.4
501–595	0.3
Less than 501	0.0

Vesting Service

Continuous service accrued under the plan.

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Prophet Foods Company Pension Plan
 EIN: 36-1169950 PN: 021

Greyhound Food Management, Inc.
 Credited Service

Sum of past and future credited service, defined as follows:

Past Service:

Service prior to the employee's included unit's effective date is based on service held with the company.

Future Service:

Service after the included unit's effective date is based on the following schedule:

Hours of Service	Years of Credited Service
1,711 and over	1.0
1,531–1,710	0.9
1,351–1,530	0.8
1,171–1,350	0.7
991–1,170	0.6
811–990	0.5
631–810	0.4
451–630	0.3
271–450	0.2
91–270	0.1
Less than 91	0.0

Continuous Service

Years for which employee receives compensation. Must work at least 501 hours per year.

Vesting Service

Continuous service.

Plan Changes Since the Prior Year

- Effective January 1, 2023, the Prophet Foods Company Pension Plan merged with and into the Giltspur, Inc. Employees' Pension Plan. All provisions of the Prophet Foods Company Pension Plan became an appendix to the Giltspur, Inc. Employees' Pension Plan.
- Effective January 1, 2023, the Medicare reimbursement, previously provided as an ancillary benefit under the Prophet Foods Company Pension Plan, is to be provided under the Viad Corp Retiree Medical Plan instead.

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption change:

- A change in the expected long-term rate of return on plan assets from 4.75% to 3.75%.

This change was made to better reflect the anticipated plan experience. The funding assumption change did not reduce the funding shortfall, so approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Prophet Foods Company Pension Plan
 EIN: 36-1169950 PN: 021

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2022

Date	Amount	Days to Discount to 1/1/2022 at 5.23%	Interest Adjusted Contribution
April 13, 2022	\$ 18,000	102	\$ 17,745
October 7, 2022	1,100	279	1,058
January 12, 2023	7,000	376	6,642
September 11, 2023	4,000	618	3,669
Total Contribution	\$ 30,100		\$ 29,114

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Schedule SB, line 22—Description of Weighted Average Retirement Age

There are no active participants in the plan. Terminated vested participants are assumed to commence benefits at age 62.

Schedule SB Attachment (Form 5500)—2022 Plan Year
 Prophet Foods Company Pension Plan
 EIN: 36-1169950 PN: 021

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2021), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	5.18%
3rd Segment Rate	5.92%
Retirement Age	
Active Participants	No Active Participants
Terminated Vested Participants	Age 62
Mortality Rates	
Healthy	2022 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(a)(3) and IRS Notice 2020-85
Disabled	Revenue Ruling 96-7 mortality table for disability before January 1, 1995
Withdrawal Rates	No Active Participants
Disability Rates	No Active Participants
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Medicare Reimbursement	75% of all future retired participants are assumed to request reimbursement
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$245,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Expected Return on Assets	
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Schedule SB Attachment (Form 5500)—2022 Plan Year
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Schedule SB Attachment (Form 5500)—2022 Plan Year
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 EIN: 36-1169950 PN: 021

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766–935	0.5
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256–425	0.2
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Hours of Service	Years of Continuous Service
936–1,000	0.6
766–935	0.5
596–765	0.4
501–595	0.3
Less than 501	0.0

Vesting Service

Continuous service accrued under the plan.

Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

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Schedule SB Attachment (Form 5500)—2022 Plan Year
Prophet Foods Company Pension Plan
EIN: 36-1169950 PN: 021

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption change:

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This change was made to better reflect the anticipated plan experience. The funding assumption change did not reduce the funding shortfall, so approval of the Commissioner is not required.

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PROPHET FOODS CO. PENSION UMA
 ACCOUNT 19-513001

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 Period from January 1, 2022 to December 31, 2022

ASSET DETAIL

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Cash And Equivalents						
Money Markets						
First Am Govt Ob Fd Cl Y 31846V203 Asset Minor Code 1	148.320	148.32 1.0000	148.32	.00 .00	46.30	3.79
Total Money Markets	148.320	148.32	148.32	.00 .00	46.30	3.78
Cash						
Cash		1,606.85	1,606.85			
Total Cash	.000	1,606.85	1,606.85	.00 .00	.00	0.00
Total Cash And Equivalents	148.320	1,755.17	1,755.17	.00 .00	46.30	0.32
Mutual Funds						
Mutual Funds-Equity						
Fidelity International Index Fund 315911727 Asset Minor Code 98	.000	.00 41.1900	.00	.00 - 23,531.30	.00	0.00
Fidelity 500 Index Fund 315911750 Asset Minor Code 98	.000	.00 133.1200	.00	.00 - 108,846.04	.00	0.00
Fidelity Small Cap Index 316146182 Asset Minor Code 98	.000	.00 21.7000	.00	.00 - 12,664.10	.00	0.00

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PROPHET FOODS CO. PENSION UMA
 ACCOUNT 19-513001

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 Period from January 1, 2022 to December 31, 2022

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Fidelity Mid Cap Index Fund 316146265 Asset Minor Code 98	.000	.00 25.9200	.00	.00 - 42,400.17	.00	0.00
Fidelity Emerging Markets Index Fund 316146331 Asset Minor Code 98	.000	.00 9.4300	.00	.00 - 13,079.25	.00	0.00
Ishares Core US Reit Etf 464288521 Asset Minor Code 94	.000	.00 49.4500	.00	.00 - 14,739.52	.00	0.00
Total Mutual Funds-Equity	.000	.00	.00	.00 - 215,260.38	.00	0.00
Mutual Funds-Fixed Income						
Fidelity US Bond Index 316146356 Asset Minor Code 99	.000	.00 10.1800	.00	.00 - 95,595.72	.00	0.00
Fidelity Short Term Bond Index 31635V273 Asset Minor Code 99	.000	.00 9.4700	.00	.00 - 5,135.92	.00	0.00
Ishares Iboxx High Yield Etf 464288513 Asset Minor Code 95	.000	.00 73.6300	.00	.00 - 1,151.56	.00	0.00
Ishares Broad USD High Yield Corp Bd 46435U853 Asset Minor Code 95	.000	.00 34.5300	.00	.00 - 8,932.59	.00	0.00
Total Mutual Funds-Fixed Income	.000	.00	.00	.00 - 110,815.79	.00	0.00
Total Mutual Funds	.000	.00	.00	.00 - 326,076.17	.00	0.00

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Total Assets	148.320	1,755.17	1,755.17	.00	46.30	0.32
				- 326,076.17		
Accrued Income	.000	46.30	46.30			
Grand Total	148.320	1,801.47	1,801.47			

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

For further information, please contact your account manager or relationship manager.

Yield on Market and Accrued Income are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

The asset categories used in this statement may be general in nature. For example, assets listed under the "Mutual Funds" category may include open-end investment companies registered under the Investment Company Act of 1940 (which are commonly known as "mutual funds") but may also include closed-end investment companies, unit investment trusts, common trust funds, collective trust funds or other investments that are registered with (or not subject to registration with) the Securities and Exchange Commission.

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
BEGINNING MARKET VALUE					2,102,082.98		
COMPARATIVE VALUE (5%)					105,104.14		
CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE							
Issue: 316146356 - Fidelity US Bond Index							
03/31/2022	S	- 16,748.135	11.2200		187,914 *	206,069	- 18,155
Issue: 31635V273 - Fidelity Short Term Bond Index							
03/31/2022	B	19,780.908	9.7700		- 193,259 *	193,259	
GRAND TOTAL				0	381,173	399,328	- 18,155
CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE							
Broker: Jonestrading Institutional Ser							
Issue: 46435U853 - Ishares Broad USD High Yield Corp Bd							
03/30/2022	B	2,452.000	38.4799	86	- 94,439	94,439	
Issue: 464288513 - Ishares Iboxx High Yield Etf							
03/30/2022	S	- 1,171.000	81.5085	41	95,405	100,771	- 5,366
Total For Jonestrading Institutional Ser				127	189,844	195,210	- 5,366
GRAND TOTAL				127	189,844	195,210	- 5,366
CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE							
Issue: 315911750 - Fidelity 500 Index Fund							
03/31/2022	S	- 129.754	160.2100		20,788	14,117	6,671



FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
06/30/2022	S	- 258.717	133.0600		34,425	28,148	6,277
08/03/2022	S	- 71.941	142.1000		10,223	7,827	2,396
09/08/2022	S	- 8.228	138.5200		1,140	895	245
09/12/2022	S	- 48.952	141.5900		6,931	5,326	1,605
09/27/2022	S	- 208.760	127.3100		26,577	22,713	3,865
10/05/2022	S	- 15.282	132.1000		2,019	1,663	356
10/28/2022	S	- 108.860	132.1600		14,387	11,844	2,543
11/25/2022	S	- 22.633	140.0400		3,170	2,462	707
12/05/2022	S	- 44.252	141.6800		6,270	4,815	1,455
12/28/2022	S	- 36.714	132.7400		4,873	3,994	879
Total For Sells				0	130,803	103,804	26,999
Total Fidelity 500 Index Fund				0	130,803	103,804	26,999
Issue: 316146356 - Fidelity US Bond Index							
06/30/2022	B	1,348.122	10.6000		- 14,290	14,290	
Total For Buys				0	14,290	14,290	0
03/02/2022	S	- 1,088.443	11.6300		12,659	13,392	- 734
03/31/2022	S	- 16,748.135	11.2200		187,914 *	206,069	- 18,155
08/03/2022	S	- 1,083.286	10.8100		11,710	13,291	- 1,581
09/08/2022	S	- 824.039	10.4900		8,644	10,110	- 1,466

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
09/27/2022	S	- 2,023.479	10.0500		20,336	24,826	- 4,490
10/05/2022	S	- 471.418	10.1900		4,804	5,784	- 980
12/05/2022	S	- 352.671	10.4000		3,668	4,327	- 659
12/28/2022	S	- 1,178.495	10.2000		12,021	14,459	- 2,438
Total For Sells				0	261,756	292,258	- 30,503
Total Fidelity US Bond Index				0	276,046	306,548	- 30,503
Issue: 31635V273 - Fidelity Short Term Bond Index							
03/31/2022	B	19,780.908	9.7700		- 193,259 *	193,259	
06/30/2022	B	1,835.525	9.6100		- 17,639	17,639	
09/28/2022	B	4,033.990	9.3600		- 37,758	37,758	
Total For Buys				0	248,656	248,656	0
09/08/2022	S	- 647.496	9.5800		6,203	6,317	- 114
10/05/2022	S	- 343.214	9.4400		3,240	3,327	- 87
12/28/2022	S	- 485.691	9.4800		4,604	4,708	- 103
Total For Sells				0	14,047	14,352	- 304
Total Fidelity Short Term Bond Index				0	262,703	263,008	- 304



FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
01/04/2022	B	1,704.880	1.0000		- 1,705	1,705	
01/07/2022	B	500.000	1.0000		- 500	500	
01/12/2022	B	35,000.000	1.0000		- 35,000	35,000	
01/21/2022	B	106.460	1.0000		- 106	106	
01/31/2022	B	169.060	1.0000		- 169	169	
02/02/2022	B	1,738.040	1.0000		- 1,738	1,738	
02/03/2022	B	694.690	1.0000		- 695	695	
02/07/2022	B	368.290	1.0000		- 368	368	
02/09/2022	B	190.920	1.0000		- 191	191	
02/18/2022	B	314.600	1.0000		- 315	315	
02/28/2022	B	43.680	1.0000		- 44	44	
03/02/2022	B	11,094.940	1.0000		- 11,095	11,095	
03/03/2022	B	2,910.760	1.0000		- 2,911	2,911	
03/07/2022	B	370.810	1.0000		- 371	371	
03/08/2022	B	158.150	1.0000		- 158	158	
03/10/2022	B	183.000	1.0000		- 183	183	
03/15/2022	B	68.470	1.0000		- 68	68	
03/30/2022	B	1,215.830	1.0000		- 1,216	1,216	
03/31/2022	B	22,492.490	1.0000		- 22,492	22,492	
04/04/2022	B	1,532.730	1.0000		- 1,533	1,533	
04/07/2022	B	394.040	1.0000		- 394	394	
04/12/2022	B	1,176.970	1.0000		- 1,177	1,177	

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
04/14/2022	B	39,000.000	1.0000		- 39,000	39,000	
04/22/2022	B	158.150	1.0000		- 158	158	
04/29/2022	B	43.680	1.0000		- 44	44	
05/03/2022	B	1,349.910	1.0000		- 1,350	1,350	
05/06/2022	B	412.690	1.0000		- 413	413	
05/23/2022	B	.030	1.0000				
05/27/2022	B	.190	1.0000				
05/31/2022	B	150.140	1.0000		- 150	150	
06/02/2022	B	1,397.000	1.0000		- 1,397	1,397	
06/07/2022	B	394.490	1.0000		- 394	394	
06/09/2022	B	12.600	1.0000		- 13	13	
06/13/2022	B	195.650	1.0000		- 196	196	
06/15/2022	B	249.120	1.0000		- 249	249	
06/28/2022	B	485.670	1.0000		- 486	486	
06/30/2022	B	25,983.030	1.0000		- 25,983	25,983	
06/30/2022	B	43.680	1.0000		- 44	44	
07/01/2022	B	101.410	1.0000		- 101	101	
07/05/2022	B	1,424.690	1.0000		- 1,425	1,425	
07/06/2022	B	1,321.730	1.0000		- 1,322	1,322	
07/08/2022	B	430.540	1.0000		- 431	431	
07/29/2022	B	656.740	1.0000		- 657	657	
08/02/2022	B	1,569.310	1.0000		- 1,569	1,569	



FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
08/03/2022	B	31,740.040	1.0000		- 31,740	31,740	
08/05/2022	B	363.190	1.0000		- 363	363	
08/31/2022	B	.810	1.0000		- 1	1	
08/31/2022	B	43.680	1.0000		- 44	44	
09/02/2022	B	1,643.410	1.0000		- 1,643	1,643	
09/02/2022	B	476.440	1.0000		- 476	476	
09/08/2022	B	17,752.300	1.0000		- 17,752	17,752	
09/09/2022	B	249.600	1.0000		- 250	250	
09/12/2022	B	13,070.580	1.0000		- 13,071	13,071	
09/13/2022	B	6,177.410	1.0000		- 6,177	6,177	
09/27/2022	B	58,694.830	1.0000		- 58,695	58,695	
09/30/2022	B	574.960	1.0000		- 575	575	
09/30/2022	B	43.680	1.0000		- 44	44	
10/04/2022	B	1,609.170	1.0000		- 1,609	1,609	
10/05/2022	B	17,495.940	1.0000		- 17,496	17,496	
10/06/2022	B	5,838.600	1.0000		- 5,839	5,839	
10/07/2022	B	432.240	1.0000		- 432	432	
10/07/2022	B	1,100.000	1.0000		- 1,100	1,100	
10/12/2022	B	1,124.630	1.0000		- 1,125	1,125	
10/13/2022	B	213.770	1.0000		- 214	214	
10/25/2022	B	.560	1.0000		- 1	1	
10/28/2022	B	16,757.640	1.0000		- 16,758	16,758	

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
10/31/2022	B	43.680	1.0000		- 44	44	
11/02/2022	B	1,672.900	1.0000		- 1,673	1,673	
11/07/2022	B	436.020	1.0000		- 436	436	
11/25/2022	B	13,724.630	1.0000		- 13,725	13,725	
11/30/2022	B	72.080	1.0000		- 72	72	
12/05/2022	B	12,150.230	1.0000		- 12,150	12,150	
12/06/2022	B	1,756.910	1.0000		- 1,757	1,757	
12/07/2022	B	403.410	1.0000		- 403	403	
12/13/2022	B	2,340.930	1.0000		- 2,341	2,341	
12/16/2022	B	79.060	1.0000		- 79	79	
12/19/2022	B	497.340	1.0000		- 497	497	
12/20/2022	B	4,264.920	1.0000		- 4,265	4,265	
12/21/2022	B	363.580	1.0000		- 364	364	
12/21/2022	B	.020	1.0000				
12/22/2022	B	159.800	1.0000		- 160	160	
12/28/2022	B	8,397.590	1.0000		- 8,398	8,398	
12/30/2022	B	44.580	1.0000		- 45	45	
Total For Buys				0	379,625	379,625	0
01/03/2022	S	- 31,637.650	1.0000		31,638	31,638	
01/06/2022	S	- 1,625.000	1.0000		1,625	1,625	
01/21/2022	S	- 106.460	1.0000		106	106	



FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
01/26/2022	S	- 869.650	1.0000		870	870	
02/01/2022	S	- 18,295.400	1.0000		18,295	18,295	
02/07/2022	S	- 4,142.580	1.0000		4,143	4,143	
02/08/2022	S	- 86.000	1.0000		86	86	
02/09/2022	S	- 190.920	1.0000		191	191	
02/28/2022	S	- 849.920	1.0000		850	850	
03/01/2022	S	- 18,181.100	1.0000		18,181	18,181	
03/01/2022	S	- 6,613.960	1.0000		6,614	6,614	
03/02/2022	S	- 2,769.000	1.0000		2,769	2,769	
03/28/2022	S	- 846.080	1.0000		846	846	
04/01/2022	S	- 17,771.480	1.0000		17,771	17,771	
04/05/2022	S	- 1,822.000	1.0000		1,822	1,822	
04/14/2022	S	- 180.000	1.0000		180	180	
04/19/2022	S	- 43.000	1.0000		43	43	
04/27/2022	S	- 827.290	1.0000		827	827	
05/02/2022	S	- 17,893.720	1.0000		17,894	17,894	
05/23/2022	S	- 9,951.000	1.0000		9,951	9,951	
05/24/2022	S	- 3,906.220	1.0000		3,906	3,906	
05/26/2022	S	- 800.960	1.0000		801	801	
06/01/2022	S	- 17,893.720	1.0000		17,894	17,894	
06/06/2022	S	- 3,306.500	1.0000		3,307	3,307	
06/21/2022	S	- 766.800	1.0000		767	767	



FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
07/01/2022	S	- 17,827.880	1.0000		17,828	17,828	
07/27/2022	S	- 772.940	1.0000		773	773	
08/01/2022	S	- 17,726.470	1.0000		17,726	17,726	
08/02/2022	S	- 1,512.500	1.0000		1,513	1,513	
08/03/2022	S	- 1,975.000	1.0000		1,975	1,975	
08/26/2022	S	- 792.210	1.0000		792	792	
09/01/2022	S	- 17,726.470	1.0000		17,726	17,726	
09/06/2022	S	- 2,194.000	1.0000		2,194	2,194	
09/07/2022	S	- 9,951.000	1.0000		9,951	9,951	
09/12/2022	S	- 22,143.000	1.0000		22,143	22,143	
09/23/2022	S	- 88.900	1.0000		89	89	
09/28/2022	S	- 45,905.880	1.0000		45,906	45,906	
10/03/2022	S	- 17,523.920	1.0000		17,524	17,524	
10/06/2022	S	- 26,192.000	1.0000		26,192	26,192	
10/25/2022	S	- 2,812.500	1.0000		2,813	2,813	
10/26/2022	S	- 732.030	1.0000		732	732	
11/01/2022	S	- 17,353.150	1.0000		17,353	17,353	
11/10/2022	S	- 1,512.500	1.0000		1,513	1,513	
11/16/2022	S	- 9,951.000	1.0000		9,951	9,951	
11/29/2022	S	- 729.740	1.0000		730	730	
12/01/2022	S	- 14,130.570	1.0000		14,131	14,131	
12/29/2022	S	- 1,630.710	1.0000		1,631	1,631	

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PROPHET FOODS CO. PENSION UMA
ACCOUNT 19-513001

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Period from January 1, 2022 to December 31, 2022

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
12/30/2022	S	- 28,679.340	1.0000		28,679	28,679	
Total For Sells				0	421,242	421,242	0
Total First Am Govt Ob Fd Cl Y				0	800,867	800,867	0
GRAND TOTAL				0	1,470,419	1,474,227	- 3,808

CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE
NO TRANSACTIONS QUALIFIED FOR THIS SECTION

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

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.) [x] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [x] 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: [x] 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: PROPHET FOODS COMPANY PENSION PLAN
1b Three-digit plan number (PN): 021
1c Effective date of plan: 01/01/1971
2a Plan sponsor's name (employer, if for a single-employer plan): VIAD CORP
Mailing address (include room, apt., suite no. and street, or P.O. Box): 7000 E. 1ST AVE, SCOTTSDALE, AZ 85251
2b Employer Identification Number (EIN): 36-1169950
2c Plan Sponsor's telephone number (602) 207-4000
2d Business code (see instructions): 551112

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.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include Leslie S. Striedel (plan administrator), Derek Linde (employer/plan sponsor), and a blank row for DFE.

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

Form 5500 (2022) v. 220413