

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan RETIREMENT PLAN FOR EMPLOYEES OF THE OVID BELL PRESS, INC.	1b Three-digit plan number (PN) ▶ 004
	1c Effective date of plan 01/01/1958
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) WALSWORTH PUBLISHING COMPANY, INC. 306 NORTH KANSAS AVENUE MARCELINE, MO 64658	2b Employer Identification Number (EIN) 43-0718484
	2c Plan Sponsor's telephone number 660-376-3543
	2d Business code (see instructions) 511130

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	ROBERT PERKINS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN 3c Administrator's telephone number 	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	162
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	23
a(2) Total number of active participants at the end of the plan year		6a(2)	19
b Retired or separated participants receiving benefits		6b	68
c Other retired or separated participants entitled to future benefits.....		6c	67
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	154
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	6
f Total. Add lines 6d and 6e		6f	160
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	
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: 1A 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) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **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>RETIREMENT PLAN FOR EMPLOYEES OF THE OVID BELL PRESS, INC.</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WALSWORTH PUBLISHING COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>43-0718484</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>5793441</u>
b Actuarial value	2b <u>5793441</u>
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	<u>57</u> <u>1714575</u> <u>1714575</u>
b For terminated vested participants.....	<u>82</u> <u>1878525</u> <u>1878525</u>
c For active participants.....	<u>23</u> <u>679489</u> <u>679489</u>
d Total	<u>162</u> <u>4272589</u> <u>4272589</u>
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 <u>5.50</u> %
6 Target normal cost	
a Present value of current plan year accruals.....	6a <u>0</u>
b Expected plan-related expenses	6b <u>50000</u>
c Total (line 6a + line 6b)	6c <u>50000</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		<u>10/12/2023</u>
Signature of actuary		Date
<u>JENNIFER L. MCHUGH, ASA, MAAA</u>		<u>23-07342</u>
Type or print name of actuary		Most recent enrollment number
<u>CBIZ, INC.</u>		<u>913-906-4210</u>
Firm name		Telephone number (including area code)
<u>6900 COLLEGE BLVD</u> <u>SUITE 300</u> <u>OVERLAND PARK, KS 66211</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 ☐

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

Schedule SB (Form 5500) 2022
v. 220413

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 %☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

0

22 Weighted average retirement age**22**

65

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**

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**

50000

b Excess assets, if applicable, but not greater than line 31a**31b**

50000

32 Amortization installments:**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**

0

35 Balances elected for use to offset funding requirement.....

0

0

0

36 Additional cash requirement (line 34 minus line 35)**36**

0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

469461

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

469461

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. ☐ 2019 ☐ 2020 ☒ 2021

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF THE OVID BELL PRESS, INC.	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 WALSWORTH PUBLISHING COMPANY, INC.	D Employer Identification Number (EIN) 43-0718484	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
MORGAN STANLEY BANK N.A.
36-3707380

(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)

MORGAN STANLEY SMITH BARNEY LLC

20-8764829

(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?
28 51 50 33 71	NONE	23134	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

BANK OF OKLAHOMA, NA

73-0780382

(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?
50 21	NONE	5884	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

INVESCO FUNDS

58-2287224

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99 15 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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)

FRANKLIN TEMPLETON FUNDS

94-3167260

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99 15 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MORGAN STANLEY PRIVATE BANK

22-3458456

(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?
33 55 49	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

BLACKROCK FUNDS

04-6171663

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99 15 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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)

MATTHEWS INTERNATIONAL FUNDS

94-3250972

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99 15 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

TCW GALILEO

95-2749628

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99 15 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MORGAN STANLEY BANK

36-3707380

(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?
33 55 49	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	RANDY CONNER	b EIN:	31-1582098
c Position:	ENROLLED ACTUARY		
d Address:	6900 COLLEGE BLVD OVERLAND PARK, KS 66211	e Telephone:	913-345-0500

Explanation: CHANGE IN INTERNAL ROLES AT CBIZ.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF THE OVID BELL PRESS, INC.</u>	B Three-digit plan number (PN) ►	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WALSWORTH PUBLISHING COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>43-0718484</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	100000
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	7211
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	207925
(2) U.S. Government securities		1c(2)	183603
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	
(B) All other		1c(3)(B)	530753
(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)	4765483
(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	5794975	4988002

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	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	5794975	4988002
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	499000	
(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)		499000
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)	35733	
(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)		35733
(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)	105768	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		105768
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1017951
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-377450
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	369977	
(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)		369977
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	5884	
(3) Investment advisory and management fees	2i(3)	23134	
(4) Other	2i(4)	30528	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		59546
j Total expenses. Add all expense amounts in column (b) and enter total	2j		429523
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-806973
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **MAYER HOFFMAN MCCANN P.C.**

(2) EIN: **43-1947695**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
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 0.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 483934.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF THE OVID BELL PRESS, INC.		B Three-digit plan number (PN) ► 004
C Plan sponsor's name as shown on line 2a of Form 5500 WALSWORTH PUBLISHING COMPANY, INC.		D Employer Identification Number (EIN) 43-0718484
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 73-0780382		
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
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☒ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

**RETIREMENT PLAN FOR EMPLOYEES OF
WALSWORTH PUBLISHING COMPANY, INC.**

FINANCIAL STATEMENTS

Years Ended December 31, 2022 and 2021





INDEPENDENT AUDITORS' REPORT

Plan Administrator
Retirement Plan for Employees of Walsworth Publishing Company, Inc.

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

We have performed the audits of the financial statements of the Retirement Plan for Employees of Walsworth Publishing Company, Inc. ("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, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained 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 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

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

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Mayer Hoffman McCann P.C.

Kansas City, Missouri

October 16, 2023

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2022 and 2021

	2022	2021
ASSETS		
Investments at fair value (See Note 4)	<u>\$ 70,396,650</u>	<u>\$ 90,305,091</u>
Receivables:		
Employer contributions	743,910	400,000
Accrued interest and dividends	<u>381,016</u>	<u>246,394</u>
TOTAL RECEIVABLES	<u>1,124,926</u>	<u>646,394</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 71,521,576</u></u>	<u><u>\$ 90,951,485</u></u>

See Notes to Financial Statements

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

Years Ended December 31, 2022 and 2021

	2022	2021
Investment income:		
Net appreciation in fair value of investments	\$ -	\$ 3,767,972
Interest	1,117,577	899,896
Dividends	1,273,775	1,326,161
	<u>2,391,352</u>	<u>5,994,029</u>
Employer contributions	<u>743,910</u>	<u>400,000</u>
TOTAL ADDITIONS	<u>3,135,262</u>	<u>6,394,029</u>
DEDUCTIONS		
Net depreciation in fair value of investments	17,801,673	-
Benefits paid to participants	3,889,290	3,619,560
Administrative expenses	874,208	1,012,927
	<u>22,565,171</u>	<u>4,632,487</u>
NET INCREASE (DECREASE)	(19,429,909)	1,761,542
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>90,951,485</u>	<u>89,189,943</u>
End of year	<u>\$ 71,521,576</u>	<u>\$ 90,951,485</u>

See Notes to Financial Statements

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan

The following description of the Retirement Plan for Employees of Walsworth Publishing Company, Inc. (the "Plan") provides only general information. Participants should refer to the Plan document or Summary Plan Description for a more complete description of the Plan's provisions, which are available from the plan administrator.

General - The Plan is a noncontributory defined benefit plan sponsored by Walsworth Publishing Company, Inc. (the "Company") for the benefit of its eligible employees who were hired prior to December 10, 2010, have completed a consecutive 12 month period of employment in which 1,000 hours of service or more are earned, and have reached the age of 21. The Plan was amended to freeze benefit accruals effective January 1, 2018. Crediting years of service and earnings for purposes of benefit accruals ceased as of that date. The Plan provides for retirement, death and disability benefits. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is administered by the Company's Board of Directors who has appointed an Advisory Committee (the "Committee") to oversee the management of the Trust and Plan assets. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company's Board of Directors.

Pension benefits - Benefits under the Plan are calculated for each year's benefit to be 1.5% of eligible compensation without consideration given to the participants' social security benefits. A participant may retire upon attaining normal retirement age (65) or retire early any time after age 60 with 10 years of vesting service. Normal retirement benefits will be reduced if a participant elects early retirement. Unmarried participants will be paid in the form of a single-life annuity. Married participants may elect to receive the value of their accumulated benefits as a 50%, 75% or 100% joint and survivor annuity payable monthly from the date of retirement.

Vesting - Participants are 100% vested upon completion of five years of credited service.

Death and disability benefits - The spouse of a participant will receive a 50% survivor annuity, as defined in the Plan, upon the death of the participant. The surviving spouse annuity is equal to 50% of the participant's monthly benefit. This benefit is immediately payable to the spouse if the participant was already receiving benefits. If the participant was not already receiving benefits, payments to the spouse may commence as of the earliest date the participant would have received benefits. Active employees who become totally disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled.

Disability benefits are paid until normal retirement age at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled.

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(2) Summary of significant accounting policies

Basis of accounting - The financial statements of the Plan are prepared on the accrual method of accounting.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities and the actuarial present value of accumulated plan benefits as of the financial statement date. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Committee determines the Plan's valuation policies utilizing information provided by the investment trustee. See Note 4 for discussions of fair value measurements.

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

Payment of benefits - Benefits are recorded when paid.

Administrative expenses - The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

(3) Information prepared and certified by the trustee

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, BOKF, N.A. ("BOK Financial"), the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedules are complete and accurate with respect to investments:

- Investments at fair value
- Net appreciation (depreciation) in fair value of investments
- Interest
- Dividends
- Schedule of assets (held at end of year)
- Schedule of reportable transactions

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(3) **Information prepared and certified by the trustee (continued)**

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

(4) **Fair value measurements**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820 are described below:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

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

Corporate, foreign, and government bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flow approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

Exchange traded funds: Valued at the closing price reported on the active market on which the individual securities are traded.

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Cash and cash equivalents: Valued at amortized cost, and primarily composed of money market funds.

Private equity funds: Valued at the NAV of shares held by the Plan at year-end based on the audited financial statements of the fund.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022:

	Investments at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 2,051,973	\$ -	\$ -	\$ 2,051,973
Corporate bonds	-	25,184,832	-	25,184,832
Exchange traded funds	14,057,736	-	-	14,057,736
Foreign bonds	-	1,541,328	-	1,541,328
Government bonds	-	1,805,992	-	1,805,992
Mutual funds	20,491,959	-	-	20,491,959
Total assets in the fair value hierarchy	<u>\$ 36,601,668</u>	<u>\$ 28,532,152</u>	<u>\$ -</u>	65,133,820
Investments measured at NAV practical expedient ^(a)				<u>5,262,830</u>
Total investments at fair value				<u>\$ 70,396,650</u>

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021:

	Investments at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 962,098	\$ -	\$ -	\$ 962,098
Corporate bonds	-	19,836,797	-	19,836,797
Exchange traded funds	53,002,391	-	-	53,002,391
Foreign bonds	-	1,523,312	-	1,523,312
Government bonds	-	2,317,124	-	2,317,124
Mutual funds	8,173,174	-	-	8,173,174
Total assets in the fair value hierarchy	<u>\$ 62,137,663</u>	<u>\$ 23,677,233</u>	<u>\$ -</u>	85,814,896
Investments measured at NAV practical expedient ^(a)				<u>4,490,195</u>
Total investments at fair value				<u>\$ 90,305,091</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following tables summarize investments for which fair value is based on NAV per share practical expedient as of December 31, 2022 and 2021, respectively.

<u>Private Equity Funds</u>	<u>Fair Value December 31, 2022</u>	<u>Fair Value December 31, 2021</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Oha Csf Offshore	\$ 465,716	\$ 496,222	\$ 21,995	None	(b)
Harbourvest Access CF	556,196	607,733	51,804	None	(b)
Fortress Lending Fnd					
Ibi Committed	324,129	445,717	-	None	(b)
Kkr Dislocation Fund P					
Committed C	183,879	743,377	176,355	None	(b)
Oak Street Rec V	612,627	359,818	577,974	None	(b)
Alternative Investment					
Return STS Fund	859,117	772,283	-	None	(b)
Partners Group PE	798,332	750,000	-	None	(b)
NH PIF Class S	929,501	-	-		
NH PE Asia V Tei	533,333	315,045	-	None	(b)
Total	<u>\$ 5,262,830</u>	<u>\$ 4,490,195</u>	<u>\$ 828,128</u>		

(b) Generally, interests in limited partnerships may not be sold or transferred without compliance with non-U.S. and U.S. federal and state securities laws, pursuant to registration or exemption therefrom. In addition, transfer or other disposition of the interests is restricted as provided in the partnership agreements.

(5) Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to service rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on an employee's credited earnings for each year multiplied by 1.5%, divided by 12. The accumulated plan benefits for active employees are based on an employee's credited earnings for each year multiplied by 1.5%, divided by 12, as of the date on which the benefit information is presented (the valuation date). Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(5) Actuarial present value of accumulated plan benefits (continued)

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is the amount that results from applying actuarial assumptions 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.

The actuarial present value of accumulated plan benefits is presented based on a beginning-of-year benefit information date.

The significant actuarial assumptions used in the January 1, 2022 and 2021 valuations are as follows:

- Long-term rate of return
 - 2022 and 2021 – 6.00%
- Discount rate
 - 2022 – 5.45%
 - 2021 – 5.64%
- Mortality – Healthy Lives
 - 2022 – The 2022 Static Mortality Table
 - 2021 – The 2021 Static Mortality Table
- Mortality – Disabled Lives 2022 and 2021 – Table Outlined in Rev Ruling 96-7
- Cost method – Unit Credit
- Retirement:
 - 2022 and 2021 – Table as follows:

<u>Age</u>	<u>Probability of Retirement</u>
60-62	5%
63-64	15%
65	25%
66-69	15%
70	100%

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2022 and 2021. Had the valuations been performed as of December 31, there would be no material differences.

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(5) Actuarial present value of accumulated plan benefits (continued)

The actuarial present value of accumulated plan benefits as of January 1, 2022 and 2021 is as follows:

	<u>2022</u>	<u>2021</u>
Vested benefits		
Participants currently receiving payments	\$ 36,335,465	\$ 35,270,683
Other participants	33,022,140	33,656,011
Total vested benefits	<u>69,357,605</u>	<u>68,926,694</u>
Nonvested benefits	<u>298,236</u>	<u>422,233</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 69,655,841</u>	<u>\$ 69,348,927</u>

The changes in the actual present value of accumulated plan benefits are as follows:

	<u>2022</u>	<u>2021</u>
Actuarial present value of accumulated plan benefits at beginning of prior year	\$ 69,348,927	\$ 69,085,547
Decrease due to change in assumptions	(33,407)	(331,941)
Decrease due to benefits accumulated	(92,468)	(2,130)
Increase due to passage of time	4,052,349	4,041,802
Decrease due to benefits paid	<u>(3,619,560)</u>	<u>(3,444,351)</u>
Actuarial present value of accumulated plan benefits at beginning of current year	<u>\$ 69,655,841</u>	<u>\$ 69,348,927</u>

(6) Funding policy

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2022 and 2021, the Company made contributions of \$743,910 and \$400,000, respectively. The Company's contributions for 2022 and 2021 exceeded the minimum funding requirements of ERISA.

(7) Related party transactions and party-in-interest transactions

Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment. As described in Note 2, the Plan made direct payments to the trustee of \$36,555 and \$37,988, for the years ended December 31, 2022 and 2021, respectively, which was not covered by revenue sharing.

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(7) **Related party transactions and party-in-interest transactions (continued)**

Morgan Stanley, the investment advisor of the Plan, is a party-in-interest. The Plan made direct payments to the investment advisor of \$243,229 and \$271,535, for the years ended December 31, 2022 and 2021, respectively.

The Company pays directly any other fees related to the Plan's operations.

(8) **Plan termination**

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would be payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- c. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations discussed below.
- d. Vested benefits not insured by the PBGC.
- e. All nonvested benefits.

Certain benefits under the Plan are insured by the 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 benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

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 for accumulated benefit obligations and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

(9) **Tax status**

The Internal Revenue Service (“IRS”) has determined and informed the Company by a letter dated November 19, 2015, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan’s tax counsel believe that the Plan and related trust are designed and currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(10) **Risks and uncertainties**

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

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.

(11) **Subsequent events**

The Plan has evaluated events through October 16, 2023, which is the date the financial statements were available to be issued. Effective July 1, 2023, the Plan was amended to allow certain participants to take a lump sum distribution for certain terminated vested and deferred beneficiary participants as of May 31, 2023 and active participants attaining age 59.5 before November 1, 2023.

SUPPLEMENTAL SCHEDULES

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

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

December 31, 2022

EIN: 43-0718484
Plan Number: 001

(a)	(b)	(c) Description of investments including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
Identity of issue, borrower, lessor, or similar party				
Cash and cash equivalents				
Interest Bearing Cash			\$ 2,502	\$ 2,502
Federated Herm Premium Cash Obl Ws #0851			950,000	950,000
Morgan Stanley Private Bank			203,679	203,379
Cavanal Hill Govt Sec Mmkt-Sel # 0084			896,092	896,092
			<u>2,052,273</u>	<u>2,051,973</u>
Corporate bonds				
3M Company		3.050% Due 4/15/2030	\$ 273,700	\$ 219,483
Goldman Sachs Group Inc		3.500% Due 4/1/2025	255,450	240,410
AT&T Inc		6.300% Due 1/15/2038	285,217	259,670
Abbvie Inc		4.250% Due 11/21/2049	452,600	414,945
Alabama Power Co		6.000% Due 3/1/2039	306,075	260,977
Allstate Corp		5.200% Due 1/15/2042	270,660	220,338
Amazon.Com Inc		4.100% Due 4/13/2062	501,950	412,605
Ameren Corp		3.500% Due 1/15/2031	250,540	221,102
American Intl Group		4.375% Due 6/30/2050	450,005	422,925
American Water Capital		4.200% Due 9/1/2048	249,312	208,170
Amgen Inc		5.750% Due 3/15/2040	281,597	246,687
Anheuser-Busch Inbev Wor		4.600% Due 4/15/2048	338,343	315,429
Anthem Inc		4.550% Due 5/15/2052	461,465	434,335
Anthem Inc		5.100% Due 1/15/2044	242,625	235,608
Apple Inc		3.850% Due 5/4/2043	457,732	431,190
Apple Inc		4.100% Due 8/8/2062	487,230	415,605
Applied Material Inc		5.850% Due 6/15/2041	277,177	271,827
Bank of America Corp		Var Rt Due 3/20/2051	568,465	586,920
Bank of America Corp		4.100% Due 7/24/2023	256,860	248,912
Baltimore Gas & Electric		4.550% Due 6/1/2052	495,167	441,585
Berkshire Hathaway Fin		5.750% Due 1/15/2040	291,255	271,432
Burlington North Santa Fe		5.400% Due 6/1/2041	273,592	251,925
Burlington North Santa Fe		4.450% Due 1/15/2053	499,116	444,135
Caterpillar Inc		5.200% Due 5/27/2041	272,480	254,202
Citigroup Inc		3.200% Due 10/21/2026	466,610	462,580
Cisco Systems Inc		5.500% Due 1/15/2040	283,133	260,152
Comcast Corp		4.650% Due 7/15/2042	249,733	225,715
Comcast Corp		4.049% Due 11/1/2052	447,131	395,715

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

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

December 31, 2022

EIN: 43-0718484

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Description of investments including maturity date, rate of interest, collateral, par or maturity value		Cost	Current value
Identity of issue, borrower, lessor, or similar party				
Corporate Bonds (continued)				
Occidental Petroleum Corp	4.200% Due 3/15/2048	\$	248,785	\$ align="right">191,967
Oklahoma G&E Co	3.250% Due 4/1/2030		253,056	217,955
Oracle Corp	4.000% Due 11/15/2047		242,960	182,725
Pacificorp	6.000% Due 1/15/2039		298,278	260,013
Paypal Holdings Inc	5.050% Due 6/1/2052		395,352	362,192
Pfizer	4.125% Due 12/15/2046		256,035	219,685
Phillips 66	4.875% Due 11/15/2044		254,578	228,420
Prudential Financial Inc.	3.935% Due 12/07/2049		230,405	194,695
Qualcomm Inc.	4.300% Due 5/20/2047		237,868	214,968
Salesforce.Com Inc	2.900% Due 7/15/2051		409,650	327,710
South Carolina Electric & Gas	5.450% Due 2/1/2041		292,371	245,310
Stanley Black & Decker I	4.850% Due 11/15/2048		257,425	217,172
Starbucks Corp	4.500% Due 11/15/2048		246,230	214,338
Sysco Corporation	4.450% Due 3/15/2048		249,480	204,965
Thermo Fisher Scientific	4.100% Due 8/15/2047		482,938	434,895
Raytheon Technologies Corp	4.500% Due 6/1/2042		251,340	224,830
Union Pacific Corp	4.850% Due 6/15/2044		260,185	209,085
Union Pacific Corp	3.850% Due 2/14/2072		451,765	367,620
University of Miami	4.063% Due 4/1/2052		468,977	407,450
Unitedhealth Group Inc	5.950% Due 2/15/2041		296,645	263,908
Verizon Communications Inc	6.550% Due 9/15/2043		276,713	271,553
Verizon Communications Inc	3.700% Due 3/22/2061		383,022	348,745
Wal-Mart Stores Inc	5.625% Due 4/15/2041		267,105	269,630
Wisconsin Power & Light	3.650% Due 4/1/2050		258,820	183,090
			<u>28,345,696</u>	<u>25,184,832</u>
Exchange traded funds				
iShares Msci USA Qualit ETF		\$	980,289	\$ align="right">1,481,480
iShares S&P Midcap 400/Value Fd			195,325	273,200
iShares S&P Small-Cap 600 Growth ETF			217,690	324,210
Vanguard FTSE Emerging Markets Etf			1,711,488	1,637,160
Vanguard FTSE Pacific ETF			1,220,644	1,222,650
Vanguard FTSE Europe ETF			1,829,169	1,884,960
Vanguard Small-Cap Gr ETF Fd			120,707	320,864

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

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

December 31, 2022

EIN: 43-0718484

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Exchange traded funds (continued)			
	Vanguard Growth ETF Fd		\$ 1,919,103	\$ 2,717,152
	Vanguard Value ETF Fd		698,896	1,122,960
	Invesco FTSE Rafi US 1500 ETF		428,482	712,845
	Vanguard Midcap Value Index Fd#0935		523,920	710,010
	Vanguard Mid-Cap Growth Index Fd ETF		357,990	359,520
	Vanguard Dividend Appreciation ETF		667,526	1,290,725
			<u>10,871,229</u>	<u>14,057,736</u>
	Foreign bonds			
	AON PLC	4.250% Due 12/12/2042	\$ 232,027	\$ 193,415
	Aptiv PLC	3.100% Due 12/1/2051	326,157	295,495
	Astrazeneca PLC	4.375% Due 11/16/2045	249,100	224,375
	Lyondellbasell Ind NV	4.625% Due 2/26/2055	215,940	194,618
	Rio Tinto Fin USA PLC	4.750% Due 3/22/2042	250,490	233,150
	Vodafone Group	4.375% Due 2/19/2043	468,900	400,275
			<u>1,742,614</u>	<u>1,541,328</u>
	Government bonds			
	Dallas TX Indep Sch Dist Go Ltd	5.049% Due 08/15/2033	\$ 254,625	\$ 250,327
	Treasury Bonds	3.125% Due 5/15/2048	1,064,375	840,940
	El Paso TX Txbl Ref GO Ltd	5.177% Due 8/15/2034	255,877	249,065
	University of Minnesota MN REV	4.207% Due 8/01/2027	228,852	222,237
	Univ OK Txbl Gen Ser B REV	5.123% Due 7/01/2038	257,523	243,423
			<u>2,061,252</u>	<u>1,805,992</u>
	Mutual funds			
	Blackrock LTD Duration Income Tr		\$ 199,569	\$ 130,700
	Invesco Core Plus Bd-Y #8541		1,977,397	1,638,221
	Invesco Cr Dynamic Opp Fd		420,540	420,540
	Invesco opt Yld Diversfd Comm Strat		225,137	236,480
	iShares Core Total US Bond Market		4,216,447	3,879,600
	iShares Iboxx Invmtment Grade Corp Bond		2,403,714	2,214,030
	iShares Preferred and Income		186,293	152,650

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

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

December 31, 2022

EIN: 43-0718484

Plan Number: 001

(a)	(b)	(c) Description of investments including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
Identity of issue, borrower, lessor, or similar party				
Mutual funds (continued)				
iShares 10+ Year Credit Bond			\$ 3,763,376	\$ 3,435,510
iShares 20+ Year Treasury Bond			349,139	298,680
Templeton Global Bond-Adv Fd#0616			209,363	145,476
Mfs Charter Income Tr			229,588	170,207
Mfs Govt Mkts Income Tr			163,489	84,481
Morgan Stanley Emerging Mkt Dom Fd			500,000	110,000
Vanguard Interm Term Corp			2,382,688	2,170,280
Vanguard Long-Term Bond			555,095	507,080
Vanguard Total Bond Market			4,756,113	4,166,720
Oak Street Nlp Fund LP			731,304	731,304
			<u>23,269,252</u>	<u>20,491,959</u>
Private equity funds				
Oha Csf Offshore			\$ 392,561	\$ 465,716
Harbourvest Access Cf V			50,232	556,196
Fortress Lending Fnd Ibi Committed			117,010	324,129
Kkr Dislocation Fund P Committed C			607,416	183,879
Oak Street Rec V			562,620	612,627
Alternative Investment Partners Absolute Return STS Fund			500,000	859,117
Partners Group PE			750,000	798,332
NH PIL Class S			1,000,000	929,501
NH PE Asia V Tei			541,271	533,333
			<u>4,521,110</u>	<u>5,262,830</u>
			<u>\$ 72,863,426</u>	<u>\$ 70,396,650</u>

* Party-in-interest as defined by ERISA.

RETIREMENT PLAN FOR EMPLOYEES OF WALSWORTH PUBLISHING COMPANY, INC.

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2022

EIN: 43-0718484

Plan Number: 001

Identity of Party (a) Involved	Description (b) of asset	Purchase (c) price	Selling (d) price	Expense incurred with (f) transaction	Cost of (g) asset	Current value of asset on transaction (h) date	Net gain (i) or loss
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See attached schedule certified by Bank of Oklahoma.

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
- Morgan Stanley Private Bank							
Purchased 6403.750 Shs 01/03/22		.00	.00	1.000	6,403.75	6,403.75	.00
Purchased 7734.730 Shs 01/04/22		.00	.00	1.000	7,734.73	7,734.73	.00
Sold 62034.950 Shs 01/04/22		.00	.00	1.000	62,034.95	62,034.95	.00
Purchased 481.470 Shs 01/05/22		.00	.00	1.000	481.47	481.47	.00
Sold 22891.580 Shs 01/11/22		.00	.00	1.000	22,891.58	22,891.58	.00
Purchased 2375 Shs 01/14/22		.00	.00	1.000	2,375.00	2,375.00	.00
Purchased 64500 Shs 01/18/22		.00	.00	1.000	64,500.00	64,500.00	.00
Sold 49872.390 Shs 01/24/22		.00	.00	1.000	49,872.39	49,872.39	.00
Purchased 322748.340 Shs 01/26/22		.00	.00	1.000	322,748.34	322,748.34	.00
Sold 467935.750 Shs 01/31/22		.00	.00	1.000	467,935.75	467,935.75	.00
Purchased 2784.870 Shs 01/31/22		.00	.00	1.000	2,784.87	2,784.87	.00
Dividend Reinvestment		.00	.00	1.000	1.10	1.10	.00
Dividend Reinvestment		.00	.00	1.000	1.08	1.08	.00
Sold 31682.760 Shs 01/31/22		.00	.00	1.000	31,682.76	31,682.76	.00
Purchased 11545.380 Shs 02/01/22		.00	.00	1.000	11,545.38	11,545.38	.00
Purchased 10770.940 Shs 02/01/22		.00	.00	1.000	10,770.94	10,770.94	.00
Purchased 128281.690 Shs 02/04/22		.00	.00	1.000	128,281.69	128,281.69	.00
Purchased 15196.690 Shs 02/08/22		.00	.00	1.000	15,196.69	15,196.69	.00
Purchased 48220 Shs 02/16/22		.00	.00	1.000	48,220.00	48,220.00	.00
Purchased 3408 Shs 02/17/22		.00	.00	1.000	3,408.00	3,408.00	.00
Sold 193765.370 Shs 02/22/22		.00	.00	1.000	193,765.37	193,765.37	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 2202.240 Shs 02/22/22		.00	.00	1.000	2,202.24	2,202.24	.00
Dividend Reinvestment		.00	.00	1.000	.32	.32	.00
Purchased 8129.130 Shs 02/28/22		.00	.00	1.000	8,129.13	8,129.13	.00
Sold 12887.490 Shs 02/28/22		.00	.00	1.000	12,887.49	12,887.49	.00
Purchased 35172.060 Shs 03/01/22		.00	.00	1.000	35,172.06	35,172.06	.00
Purchased 11991.580 Shs 03/04/22		.00	.00	1.000	11,991.58	11,991.58	.00
Purchased 26551.690 Shs 03/07/22		.00	.00	1.000	26,551.69	26,551.69	.00
Purchased 2345 Shs 03/10/22		.00	.00	1.000	2,345.00	2,345.00	.00
Purchased 2202.240 Shs 03/17/22		.00	.00	1.000	2,202.24	2,202.24	.00
Purchased 48613.420 Shs 03/18/22		.00	.00	1.000	48,613.42	48,613.42	.00
Purchased 20568.890 Shs 03/24/22		.00	.00	1.000	20,568.89	20,568.89	.00
Sold 114310 Shs 03/24/22		.00	.00	1.000	114,310.00	114,310.00	.00
Purchased 195375.590 Shs 03/25/22		.00	.00	1.000	195,375.59	195,375.59	.00
Purchased 25004.010 Shs 03/28/22		.00	.00	1.000	25,004.01	25,004.01	.00
Sold 60710 Shs 03/28/22		.00	.00	1.000	60,710.00	60,710.00	.00
Purchased 16625.650 Shs 03/30/22		.00	.00	1.000	16,625.65	16,625.65	.00
Purchased 1668.010 Shs 03/30/22		.00	.00	1.000	1,668.01	1,668.01	.00
Purchased 13673.220 Shs 03/31/22		.00	.00	1.000	13,673.22	13,673.22	.00
Dividend Reinvestment		.00	.00	1.000	2.70	2.70	.00
Sold 29498.830 Shs 03/31/22		.00	.00	1.000	29,498.83	29,498.83	.00
Dividend Reinvestment		.00	.00	1.000	.60	.60	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Dividend Reinvestment		.00	.00	1.000	.02	.02	.00
Purchased 17687.500 Shs 04/01/22		.00	.00	1.000	17,687.50	17,687.50	.00
Purchased 4731.080 Shs 04/01/22		.00	.00	1.000	4,731.08	4,731.08	.00
Purchased 7246.650 Shs 04/01/22		.00	.00	1.000	7,246.65	7,246.65	.00
Purchased 330000 Shs 04/05/22		.00	.00	1.000	330,000.00	330,000.00	.00
Purchased 61521.910 Shs 04/05/22		.00	.00	1.000	61,521.91	61,521.91	.00
Purchased 16343.900 Shs 04/06/22		.00	.00	1.000	16,343.90	16,343.90	.00
Purchased 4050 Shs 04/06/22		.00	.00	1.000	4,050.00	4,050.00	.00
Purchased 972641.770 Shs 04/06/22		.00	.00	1.000	972,641.77	972,641.77	.00
Purchased 16758.420 Shs 04/07/22		.00	.00	1.000	16,758.42	16,758.42	.00
Sold 20954.980 Shs 04/07/22		.00	.00	1.000	20,954.98	20,954.98	.00
Sold 48000 Shs 04/08/22		.00	.00	1.000	48,000.00	48,000.00	.00
Sold 992843.930 Shs 04/08/22		.00	.00	1.000	992,843.93	992,843.93	.00
Purchased 388786.150 Shs 04/13/22		.00	.00	1.000	388,786.15	388,786.15	.00
Purchased 402250 Shs 04/14/22		.00	.00	1.000	402,250.00	402,250.00	.00
Sold 818405.450 Shs 04/14/22		.00	.00	1.000	818,405.45	818,405.45	.00
Purchased 22406.250 Shs 04/18/22		.00	.00	1.000	22,406.25	22,406.25	.00
Sold 300000 Shs 04/18/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 2490.800 Shs 04/18/22		.00	.00	1.000	2,490.80	2,490.80	.00
Purchased 239948.760 Shs 04/20/22		.00	.00	1.000	239,948.76	239,948.76	.00
Purchased 11500 Shs 04/21/22		.00	.00	1.000	11,500.00	11,500.00	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 3496.400 Shs 04/29/22		.00	.00	1.000	3,496.40	3,496.40	.00
Dividend Reinvestment		.00	.00	1.000	3.09	3.09	.00
Dividend Reinvestment		.00	.00	1.000	7.55	7.55	.00
Purchased 8587.040 Shs 04/29/22		.00	.00	1.000	8,587.04	8,587.04	.00
Purchased 23782.950 Shs 05/02/22		.00	.00	1.000	23,782.95	23,782.95	.00
Purchased 6405.400 Shs 05/02/22		.00	.00	1.000	6,405.40	6,405.40	.00
Purchased 9625 Shs 05/04/22		.00	.00	1.000	9,625.00	9,625.00	.00
Purchased 388728.390 Shs 05/04/22		.00	.00	1.000	388,728.39	388,728.39	.00
Purchased 13824.660 Shs 05/05/22		.00	.00	1.000	13,824.66	13,824.66	.00
Sold 434127.220 Shs 05/05/22		.00	.00	1.000	434,127.22	434,127.22	.00
Purchased 2200.500 Shs 05/06/22		.00	.00	1.000	2,200.50	2,200.50	.00
Purchased 3936.950 Shs 05/09/22		.00	.00	1.000	3,936.95	3,936.95	.00
Purchased 4320 Shs 05/09/22		.00	.00	1.000	4,320.00	4,320.00	.00
Purchased 4375 Shs 05/13/22		.00	.00	1.000	4,375.00	4,375.00	.00
Purchased 51312.500 Shs 05/16/22		.00	.00	1.000	51,312.50	51,312.50	.00
Sold 300000 Shs 05/18/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 8656.110 Shs 05/18/22		.00	.00	1.000	8,656.11	8,656.11	.00
Purchased 3504 Shs 05/19/22		.00	.00	1.000	3,504.00	3,504.00	.00
Purchased 5375 Shs 05/20/22		.00	.00	1.000	5,375.00	5,375.00	.00
Purchased 2764.330 Shs 05/20/22		.00	.00	1.000	2,764.33	2,764.33	.00
Purchased 200000 Shs 05/23/22		.00	.00	1.000	200,000.00	200,000.00	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Sold 395352.220 Shs 05/25/22		.00	.00	1.000	395,352.22	395,352.22	.00
Purchased 6500 Shs 05/27/22		.00	.00	1.000	6,500.00	6,500.00	.00
Purchased 1446.390 Shs 05/27/22		.00	.00	1.000	1,446.39	1,446.39	.00
Purchased 100000 Shs 05/31/22		.00	.00	1.000	100,000.00	100,000.00	.00
Dividend Reinvestment		.00	.00	1.000	2.59	2.59	.00
Dividend Reinvestment		.00	.00	1.000	3.38	3.38	.00
Purchased 2975.240 Shs 05/31/22		.00	.00	1.000	2,975.24	2,975.24	.00
Sold 135332.820 Shs 05/31/22		.00	.00	1.000	135,332.82	135,332.82	.00
Purchased 12375 Shs 06/01/22		.00	.00	1.000	12,375.00	12,375.00	.00
Purchased 6608.970 Shs 06/01/22		.00	.00	1.000	6,608.97	6,608.97	.00
Purchased 574824.920 Shs 06/03/22		.00	.00	1.000	574,824.92	574,824.92	.00
Purchased 14349.630 Shs 06/06/22		.00	.00	1.000	14,349.63	14,349.63	.00
Purchased 492.950 Shs 06/06/22		.00	.00	1.000	492.95	492.95	.00
Purchased 20088.380 Shs 06/07/22		.00	.00	1.000	20,088.38	20,088.38	.00
Purchased 98430.160 Shs 06/07/22		.00	.00	1.000	98,430.16	98,430.16	.00
Sold 9339.100 Shs 06/07/22		.00	.00	1.000	9,339.10	9,339.10	.00
Purchased 4060 Shs 06/08/22		.00	.00	1.000	4,060.00	4,060.00	.00
Sold 204803.470 Shs 06/08/22		.00	.00	1.000	204,803.47	204,803.47	.00
Purchased 3994.330 Shs 06/08/22		.00	.00	1.000	3,994.33	3,994.33	.00
Purchased 150000 Shs 06/13/22		.00	.00	1.000	150,000.00	150,000.00	.00
Sold 251685.900 Shs 06/13/22		.00	.00	1.000	251,685.90	251,685.90	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 248172.670 Shs 06/15/22		.00	.00	1.000	248,172.67	248,172.67	.00
Purchased 5312.500 Shs 06/15/22		.00	.00	1.000	5,312.50	5,312.50	.00
Sold 300000 Shs 06/17/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 2675.160 Shs 06/23/22		.00	.00	1.000	2,675.16	2,675.16	.00
Purchased 81094.670 Shs 06/24/22		.00	.00	1.000	81,094.67	81,094.67	.00
Sold 3760.270 Shs 06/27/22		.00	.00	1.000	3,760.27	3,760.27	.00
Sold 326157.500 Shs 06/27/22		.00	.00	1.000	326,157.50	326,157.50	.00
Purchased 7903.080 Shs 06/28/22		.00	.00	1.000	7,903.08	7,903.08	.00
Purchased 13745.330 Shs 06/28/22		.00	.00	1.000	13,745.33	13,745.33	.00
Sold 124186.750 Shs 06/29/22		.00	.00	1.000	124,186.75	124,186.75	.00
Purchased 21241.360 Shs 06/29/22		.00	.00	1.000	21,241.36	21,241.36	.00
Purchased 1427.750 Shs 06/29/22		.00	.00	1.000	1,427.75	1,427.75	.00
Dividend Reinvestment		.00	.00	1.000	.85	.85	.00
Dividend Reinvestment		.00	.00	1.000	1.14	1.14	.00
Dividend Reinvestment		.00	.00	1.000	4.52	4.52	.00
Purchased 16413.320 Shs 06/30/22		.00	.00	1.000	16,413.32	16,413.32	.00
Sold 61169.540 Shs 06/30/22		.00	.00	1.000	61,169.54	61,169.54	.00
Purchased 6403.750 Shs 07/01/22		.00	.00	1.000	6,403.75	6,403.75	.00
Purchased 23238.080 Shs 07/01/22		.00	.00	1.000	23,238.08	23,238.08	.00
Purchased 1012315.890 Shs 07/05/22		.00	.00	1.000	1,012,315.89	1,012,315.89	.00
Sold 468173.560 Shs 07/07/22		.00	.00	1.000	468,173.56	468,173.56	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Sold 524046.490 Shs 07/08/22		.00	.00	1.000	524,046.49	524,046.49	.00
Sold 19350.300 Shs 07/08/22		.00	.00	1.000	19,350.30	19,350.30	.00
Purchased 4026.040 Shs 07/11/22		.00	.00	1.000	4,026.04	4,026.04	.00
Purchased 4500 Shs 07/11/22		.00	.00	1.000	4,500.00	4,500.00	.00
Purchased 300000 Shs 07/12/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 200000 Shs 07/12/22		.00	.00	1.000	200,000.00	200,000.00	.00
Sold 300000 Shs 07/12/22		.00	.00	1.000	300,000.00	300,000.00	.00
Sold 30724.150 Shs 07/13/22		.00	.00	1.000	30,724.15	30,724.15	.00
Purchased 1750 Shs 07/15/22		.00	.00	1.000	1,750.00	1,750.00	.00
Purchased 71750 Shs 07/15/22		.00	.00	1.000	71,750.00	71,750.00	.00
Sold 300000 Shs 07/18/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 2694.460 Shs 07/22/22		.00	.00	1.000	2,694.46	2,694.46	.00
Purchased 5125 Shs 07/25/22		.00	.00	1.000	5,125.00	5,125.00	.00
Purchased 7851.500 Shs 07/25/22		.00	.00	1.000	7,851.50	7,851.50	.00
Purchased 3435.610 Shs 07/29/22		.00	.00	1.000	3,435.61	3,435.61	.00
Dividend Reinvestment		.00	.00	1.000	2.47	2.47	.00
Dividend Reinvestment		.00	.00	1.000	.67	.67	.00
Purchased .120 Shs 07/29/22		.00	.00	1.000	.12	.12	.00
Sold 119385.960 Shs 07/29/22		.00	.00	1.000	119,385.96	119,385.96	.00
Purchased 120673.180 Shs 08/01/22		.00	.00	1.000	120,673.18	120,673.18	.00
Purchased 11545.380 Shs 08/01/22		.00	.00	1.000	11,545.38	11,545.38	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Sold 750000 Shs 08/01/22		.00	.00	1.000	750,000.00	750,000.00	.00
Purchased 7147 Shs 08/01/22		.00	.00	1.000	7,147.00	7,147.00	.00
Purchased 765000 Shs 08/02/22		.00	.00	1.000	765,000.00	765,000.00	.00
Purchased 1755977.700 Shs 08/02/22		.00	.00	1.000	1,755,977.70	1,755,977.70	.00
Sold 1265421.670 Shs 08/02/22		.00	.00	1.000	1,265,421.67	1,265,421.67	.00
Purchased 250000 Shs 08/02/22		.00	.00	1.000	250,000.00	250,000.00	.00
Sold 250000 Shs 08/02/22		.00	.00	1.000	250,000.00	250,000.00	.00
Sold 250000 Shs 08/03/22		.00	.00	1.000	250,000.00	250,000.00	.00
Purchased 15428.180 Shs 08/04/22		.00	.00	1.000	15,428.18	15,428.18	.00
Purchased 782226.530 Shs 08/04/22		.00	.00	1.000	782,226.53	782,226.53	.00
Purchased 4750 Shs 08/04/22		.00	.00	1.000	4,750.00	4,750.00	.00
Sold 63984.170 Shs 08/05/22		.00	.00	1.000	63,984.17	63,984.17	.00
Purchased 226906.790 Shs 08/08/22		.00	.00	1.000	226,906.79	226,906.79	.00
Sold 487230 Shs 08/08/22		.00	.00	1.000	487,230.00	487,230.00	.00
Sold 426872.500 Shs 08/09/22		.00	.00	1.000	426,872.50	426,872.50	.00
Purchased 10000 Shs 08/12/22		.00	.00	1.000	10,000.00	10,000.00	.00
Purchased 57845 Shs 08/15/22		.00	.00	1.000	57,845.00	57,845.00	.00
Purchased 10491.750 Shs 08/15/22		.00	.00	1.000	10,491.75	10,491.75	.00
Purchased 100297.700 Shs 08/16/22		.00	.00	1.000	100,297.70	100,297.70	.00
Purchased 400000 Shs 08/17/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 70659.220 Shs 08/17/22		.00	.00	1.000	70,659.22	70,659.22	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Sold 400000 Shs 08/17/22		.00	.00	1.000	400,000.00	400,000.00	.00
Sold 300000 Shs 08/18/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 150000 Shs 08/18/22		.00	.00	1.000	150,000.00	150,000.00	.00
Sold 465425.400 Shs 08/18/22		.00	.00	1.000	465,425.40	465,425.40	.00
Purchased 3063.290 Shs 08/18/22		.00	.00	1.000	3,063.29	3,063.29	.00
Purchased 300000 Shs 08/18/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 10937.500 Shs 08/19/22		.00	.00	1.000	10,937.50	10,937.50	.00
Purchased 513.700 Shs 08/19/22		.00	.00	1.000	513.70	513.70	.00
Sold 400000 Shs 08/19/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 861582.080 Shs 08/24/22		.00	.00	1.000	861,582.08	861,582.08	.00
Sold 447130.920 Shs 08/25/22		.00	.00	1.000	447,130.92	447,130.92	.00
Purchased 5781.250 Shs 08/26/22		.00	.00	1.000	5,781.25	5,781.25	.00
Purchased 5187.500 Shs 08/29/22		.00	.00	1.000	5,187.50	5,187.50	.00
Purchased 2840.850 Shs 08/31/22		.00	.00	1.000	2,840.85	2,840.85	.00
Dividend Reinvestment		.00	.00	1.000	2.52	2.52	.00
Dividend Reinvestment		.00	.00	1.000	14.97	14.97	.00
Sold 211508.820 Shs 08/31/22		.00	.00	1.000	211,508.82	211,509.82	- 1.00
Purchased 44417.360 Shs 09/01/22		.00	.00	1.000	44,417.36	44,417.36	.00
Purchased 13189.490 Shs 09/01/22		.00	.00	1.000	13,189.49	13,189.49	.00
Purchased 5220 Shs 09/07/22		.00	.00	1.000	5,220.00	5,220.00	.00
Purchased 15479.260 Shs 09/07/22		.00	.00	1.000	15,479.26	15,479.26	.00

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Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 33084.260 Shs 09/08/22		.00	.00	1.000	33,084.26	33,084.26	.00
Sold 18388.600 Shs 09/08/22		.00	.00	1.000	18,388.60	18,388.60	.00
Purchased 116576.640 Shs 09/08/22		.00	.00	1.000	116,576.64	116,576.64	.00
Sold 141575.980 Shs 09/09/22		.00	.00	1.000	141,575.98	141,575.98	.00
Purchased 1402.700 Shs 09/09/22		.00	.00	1.000	1,402.70	1,402.70	.00
Purchased 44042 Shs 09/09/22		.00	.00	1.000	44,042.00	44,042.00	.00
Sold 250000 Shs 09/09/22		.00	.00	1.000	250,000.00	250,000.00	.00
Purchased 139375.710 Shs 09/12/22		.00	.00	1.000	139,375.71	139,375.71	.00
Sold 42541 Shs 09/13/22		.00	.00	1.000	42,541.00	42,541.00	.00
Sold 32665.700 Shs 09/15/22		.00	.00	1.000	32,665.70	32,665.70	.00
Purchased 53706.250 Shs 09/15/22		.00	.00	1.000	53,706.25	53,706.25	.00
Purchased 400000 Shs 09/15/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 100297.700 Shs 09/15/22		.00	.00	1.000	100,297.70	100,297.70	.00
Sold 144037.160 Shs 09/16/22		.00	.00	1.000	144,037.16	144,037.16	.00
Purchased 3063.290 Shs 09/16/22		.00	.00	1.000	3,063.29	3,063.29	.00
Sold 400000 Shs 09/19/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 3981.170 Shs 09/20/22		.00	.00	1.000	3,981.17	3,981.17	.00
Purchased 551848.240 Shs 09/21/22		.00	.00	1.000	551,848.24	551,848.24	.00
Purchased 116727.690 Shs 09/22/22		.00	.00	1.000	116,727.69	116,727.69	.00
Purchased 57616.800 Shs 09/22/22		.00	.00	1.000	57,616.80	57,616.80	.00
Sold 461465 Shs 09/23/22		.00	.00	1.000	461,465.00	461,465.00	.00

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Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 4813.100 Shs 09/23/22		.00	.00	1.000	4,813.10	4,813.10	.00
Purchased 12625 Shs 09/26/22		.00	.00	1.000	12,625.00	12,625.00	.00
Purchased 10620.680 Shs 09/27/22		.00	.00	1.000	10,620.68	10,620.68	.00
Purchased 93706.370 Shs 09/28/22		.00	.00	1.000	93,706.37	93,706.37	.00
Purchased 19319.720 Shs 09/28/22		.00	.00	1.000	19,319.72	19,319.72	.00
Sold 39893.370 Shs 09/29/22		.00	.00	1.000	39,893.37	39,893.37	.00
Purchased 1583881.080 Shs 09/30/22		.00	.00	1.000	1,583,881.08	1,583,881.08	.00
Dividend Reinvestment		.00	.00	1.000	10.85	10.85	.00
Dividend Reinvestment		.00	.00	1.000	1.97	1.97	.00
Purchased .070 Shs 09/30/22		.00	.00	1.000	.07	.07	.00
Purchased 18591.370 Shs 09/30/22		.00	.00	1.000	18,591.37	18,591.37	.00
Sold 1796456.700 Shs 09/30/22		.00	.00	1.000	1,796,456.70	1,796,455.70	1.00
Sold 116576.640 Shs 09/30/22		.00	.00	1.000	116,576.64	116,576.64	.00
Purchased 4888.680 Shs 10/04/22		.00	.00	1.000	4,888.68	4,888.68	.00
Purchased 600000 Shs 10/06/22		.00	.00	1.000	600,000.00	600,000.00	.00
Sold 112000 Shs 10/06/22		.00	.00	1.000	112,000.00	112,000.00	.00
Sold 600000 Shs 10/07/22		.00	.00	1.000	600,000.00	600,000.00	.00
Purchased 13314.430 Shs 10/07/22		.00	.00	1.000	13,314.43	13,314.43	.00
Purchased 6000 Shs 10/11/22		.00	.00	1.000	6,000.00	6,000.00	.00
Purchased 1750 Shs 10/13/22		.00	.00	1.000	1,750.00	1,750.00	.00
Purchased 10250 Shs 10/13/22		.00	.00	1.000	10,250.00	10,250.00	.00

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5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 356861.210 Shs 10/14/22		.00	.00	1.000	356,861.21	356,861.21	.00
Purchased 44730.250 Shs 10/17/22		.00	.00	1.000	44,730.25	44,730.25	.00
Purchased 400000 Shs 10/18/22		.00	.00	1.000	400,000.00	400,000.00	.00
Sold 400000 Shs 10/18/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 3852.740 Shs 10/18/22		.00	.00	1.000	3,852.74	3,852.74	.00
Purchased 3162.110 Shs 10/19/22		.00	.00	1.000	3,162.11	3,162.11	.00
Sold 400000 Shs 10/19/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 9284.640 Shs 10/24/22		.00	.00	1.000	9,284.64	9,284.64	.00
Purchased 187377.900 Shs 10/27/22		.00	.00	1.000	187,377.90	187,377.90	.00
Purchased 2790.420 Shs 10/31/22		.00	.00	1.000	2,790.42	2,790.42	.00
Dividend Reinvestment		.00	.00	1.000	4.29	4.29	.00
Dividend Reinvestment		.00	.00	1.000	2.54	2.54	.00
Purchased .040 Shs 10/31/22		.00	.00	1.000	.04	.04	.00
Sold 132270.520 Shs 10/31/22		.00	.00	1.000	132,270.52	132,270.52	.00
Purchased 15361.800 Shs 11/01/22		.00	.00	1.000	15,361.80	15,361.80	.00
Purchased 651.560 Shs 11/01/22		.00	.00	1.000	651.56	651.56	.00
Purchased 25000.590 Shs 11/04/22		.00	.00	1.000	25,000.59	25,000.59	.00
Purchased 54515.170 Shs 11/04/22		.00	.00	1.000	54,515.17	54,515.17	.00
Purchased 29445.660 Shs 11/07/22		.00	.00	1.000	29,445.66	29,445.66	.00
Sold 16578.270 Shs 11/07/22		.00	.00	1.000	16,578.27	16,578.27	.00
Purchased 6275 Shs 11/08/22		.00	.00	1.000	6,275.00	6,275.00	.00

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5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 4363.500 Shs 11/14/22		.00	.00	1.000	4,363.50	4,363.50	.00
Purchased 300000 Shs 11/15/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 366677.880 Shs 11/15/22		.00	.00	1.000	366,677.88	366,677.88	.00
Sold 231145.140 Shs 11/15/22		.00	.00	1.000	231,145.14	231,145.14	.00
Purchased 29.630 Shs 11/15/22		.00	.00	1.000	29.63	29.63	.00
Purchased 5468.750 Shs 11/16/22		.00	.00	1.000	5,468.75	5,468.75	.00
Purchased 23659.190 Shs 11/16/22		.00	.00	1.000	23,659.19	23,659.19	.00
Purchased 58000 Shs 11/17/22		.00	.00	1.000	58,000.00	58,000.00	.00
Sold 400000 Shs 11/18/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 16000 Shs 11/21/22		.00	.00	1.000	16,000.00	16,000.00	.00
Purchased 6691.500 Shs 11/21/22		.00	.00	1.000	6,691.50	6,691.50	.00
Purchased 6500 Shs 11/28/22		.00	.00	1.000	6,500.00	6,500.00	.00
Purchased 2727.470 Shs 11/30/22		.00	.00	1.000	2,727.47	2,727.47	.00
Dividend Reinvestment		.00	.00	1.000	3.31	3.31	.00
Purchased 1.600 Shs 11/30/22		.00	.00	1.000	1.60	1.60	.00
Dividend Reinvestment		.00	.00	1.000	14.28	14.28	.00
Sold 50310.360 Shs 11/30/22		.00	.00	1.000	50,310.36	50,310.36	.00
Purchased 41732.920 Shs 12/01/22		.00	.00	1.000	41,732.92	41,732.92	.00
Purchased 6244.200 Shs 12/01/22		.00	.00	1.000	6,244.20	6,244.20	.00
Purchased 26612.760 Shs 12/01/22		.00	.00	1.000	26,612.76	26,612.76	.00
Purchased 781.370 Shs 12/01/22		.00	.00	1.000	781.37	781.37	.00

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5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 229978.220 Shs 12/02/22		.00	.00	1.000	229,978.22	229,978.22	.00
Sold 371430.220 Shs 12/05/22		.00	.00	1.000	371,430.22	371,430.22	.00
Purchased 15581.210 Shs 12/06/22		.00	.00	1.000	15,581.21	15,581.21	.00
Purchased 156000 Shs 12/06/22		.00	.00	1.000	156,000.00	156,000.00	.00
Sold 156000 Shs 12/06/22		.00	.00	1.000	156,000.00	156,000.00	.00
Purchased 6625 Shs 12/07/22		.00	.00	1.000	6,625.00	6,625.00	.00
Purchased 17251.990 Shs 12/07/22		.00	.00	1.000	17,251.99	17,251.99	.00
Sold 156000 Shs 12/09/22		.00	.00	1.000	156,000.00	156,000.00	.00
Purchased 191600.150 Shs 12/12/22		.00	.00	1.000	191,600.15	191,600.15	.00
Purchased 5312.500 Shs 12/12/22		.00	.00	1.000	5,312.50	5,312.50	.00
Purchased 298.400 Shs 12/12/22		.00	.00	1.000	298.40	298.40	.00
Purchased 150709.440 Shs 12/13/22		.00	.00	1.000	150,709.44	150,709.44	.00
Purchased 142511.150 Shs 12/14/22		.00	.00	1.000	142,511.15	142,511.15	.00
Purchased 32968.750 Shs 12/15/22		.00	.00	1.000	32,968.75	32,968.75	.00
Sold 300000 Shs 12/15/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 28.760 Shs 12/15/22		.00	.00	1.000	28.76	28.76	.00
Purchased 400000 Shs 12/16/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 100000 Shs 12/16/22		.00	.00	1.000	100,000.00	100,000.00	.00
Sold 400000 Shs 12/16/22		.00	.00	1.000	400,000.00	400,000.00	.00
Sold 400000 Shs 12/19/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 8140.070 Shs 12/19/22		.00	.00	1.000	8,140.07	8,140.07	.00

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Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Purchased 9397.100 Shs 12/19/22		.00	.00	1.000	9,397.10	9,397.10	.00
Purchased 1.060 Shs 12/19/22		.00	.00	1.000	1.06	1.06	.00
Purchased 30604.480 Shs 12/21/22		.00	.00	1.000	30,604.48	30,604.48	.00
Dividend Reinvestment		.00	.00	1.000	6.58	6.58	.00
Sold 150000 Shs 12/21/22		.00	.00	1.000	150,000.00	150,000.00	.00
Sold 3076 Shs 12/22/22		.00	.00	1.000	3,076.00	3,076.00	.00
Purchased 85389.460 Shs 12/22/22		.00	.00	1.000	85,389.46	85,389.46	.00
Purchased 62252.600 Shs 12/22/22		.00	.00	1.000	62,252.60	62,252.60	.00
Sold 1274 Shs 12/23/22		.00	.00	1.000	1,274.00	1,274.00	.00
Purchased 40496.730 Shs 12/23/22		.00	.00	1.000	40,496.73	40,496.73	.00
Purchased 17059.060 Shs 12/29/22		.00	.00	1.000	17,059.06	17,059.06	.00
Purchased 50000 Shs 12/30/22		.00	.00	1.000	50,000.00	50,000.00	.00
Dividend Reinvestment		.00	.00	1.000	.40	.40	.00
Dividend Reinvestment		.00	.00	1.000	3.27	3.27	.00
Purchased .370 Shs 12/30/22		.00	.00	1.000	.37	.37	.00
Sold 99195.900 Shs 12/30/22		.00	.00	1.000	99,195.90	98,895.90	300.00
Purchased 12710.510 Shs 12/30/22		.00	.00	1.000	12,710.51	12,710.51	.00
Purchased 47699.890 Shs 12/30/22		.00	.00	1.000	47,699.89	47,699.89	.00
Purchases	235	.00	.00	1.000	21,021,210.75	21,021,210.75	.00
Sales	77	.00	.00	1.000	21,073,842.77	21,073,542.77	300.00
- Morgan Stanley Bank Sold 245002.610 Shs 01/24/22		.00	.00	1.000	245,002.61	245,002.61	.00

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5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Dividend Reinvestment		.00	.00	1.000	1.79	1.79	.00
Purchased 31682.760 Shs 01/31/22		.00	.00	1.000	31,682.76	31,682.76	.00
Dividend Reinvestment		.00	.00	1.000	.94	.94	.00
Purchased 28114.680 Shs 02/28/22		.00	.00	1.000	28,114.68	28,114.68	.00
Sold 7491.400 Shs 03/07/22		.00	.00	1.000	7,491.40	7,491.40	.00
Purchased 3905.520 Shs 03/08/22		.00	.00	1.000	3,905.52	3,905.52	.00
Purchased 48593.750 Shs 03/15/22		.00	.00	1.000	48,593.75	48,593.75	.00
Purchased 465213.220 Shs 03/16/22		.00	.00	1.000	465,213.22	465,213.22	.00
Sold 300000 Shs 03/17/22		.00	.00	1.000	300,000.00	300,000.00	.00
Purchased 391742.380 Shs 03/21/22		.00	.00	1.000	391,742.38	391,742.38	.00
Sold 114602.500 Shs 03/22/22		.00	.00	1.000	114,602.50	114,602.50	.00
Purchased 29498.830 Shs 03/31/22		.00	.00	1.000	29,498.83	29,498.83	.00
Dividend Reinvestment		.00	.00	1.000	.02	.02	.00
Sold .020 Shs 03/31/22		.00	.00	1.000	.02	.02	.00
Sold 319570.770 Shs 04/22/22		.00	.00	1.000	319,570.77	319,570.77	.00
Sold 8587.040 Shs 04/29/22		.00	.00	1.000	8,587.04	8,587.04	.00
Sold 200000 Shs 05/23/22		.00	.00	1.000	200,000.00	200,000.00	.00
Purchased 135332.820 Shs 05/31/22		.00	.00	1.000	135,332.82	135,332.82	.00
Purchased 61169.540 Shs 06/30/22		.00	.00	1.000	61,169.54	61,169.54	.00
Sold 200000 Shs 07/12/22		.00	.00	1.000	200,000.00	200,000.00	.00
Purchased 119385.960 Shs 07/29/22		.00	.00	1.000	119,385.96	119,385.96	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
Sold 150000 Shs 08/18/22		.00	.00	1.000	150,000.00	150,000.00	.00
Purchased 179823.780 Shs 08/31/22		.00	.00	1.000	179,823.78	179,823.78	.00
Purchased 300 Shs 08/31/22		.00	.00	1.000	300.00	300.00	.00
Purchased 211508.820 Shs 08/31/22		.00	.00	1.000	211,508.82	211,508.82	.00
Sold 400000 Shs 09/15/22		.00	.00	1.000	400,000.00	400,000.00	.00
Purchased 1796456.700 Shs 09/30/22		.00	.00	1.000	1,796,456.70	1,796,456.70	.00
Purchased 116576.640 Shs 09/30/22		.00	.00	1.000	116,576.64	116,576.64	.00
Sold 1485185.040 Shs 10/03/22		.00	.00	1.000	1,485,185.04	1,485,185.04	.00
Purchased 54157.020 Shs 10/03/22		.00	.00	1.000	54,157.02	54,157.02	.00
Purchased 112000 Shs 10/06/22		.00	.00	1.000	112,000.00	112,000.00	.00
Sold 600000 Shs 10/06/22		.00	.00	1.000	600,000.00	600,000.00	.00
Purchased 15090.650 Shs 10/06/22		.00	.00	1.000	15,090.65	15,090.65	.00
Purchased 132270.520 Shs 10/31/22		.00	.00	1.000	132,270.52	132,270.52	.00
Purchased 50310.360 Shs 11/30/22		.00	.00	1.000	50,310.36	50,310.36	.00
Sold 100000 Shs 12/16/22		.00	.00	1.000	100,000.00	100,000.00	.00
Sold 50000 Shs 12/30/22		.00	.00	1.000	50,000.00	50,000.00	.00
Sold 47699.890 Shs 12/30/22		.00	.00	1.000	47,699.89	47,699.89	.00
Purchases	23	.00	.00	1.000	3,983,136.70	3,983,136.70	.00
Sales	16	.00	.00	1.000	4,228,139.27	4,228,139.27	.00
- Cavanal Hill Govt Sec Mmkt-Sel #0084 Purchases	42	.00	.00	1.000	5,307,492.31	5,307,492.31	.00
Sales	23	.00	.00	1.000	4,872,484.59	4,872,484.59	.00

Walsworth Pub Ret Plan- Consolidated

Account Number:
 Statement Period: 01/01/22 through 12/31/22

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
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* Transactions noted by an asterisk are in themselves greater than 5% of beginning Plan Year market values.

Attachment to 2022 Form 5500
Schedule SB, Line 26 - Schedule of Active Participant Data

Plan Name : Retirement Plan for Employees of Ovid Bell Press EIN: 43-0718484
Plan Sponsor : Walsworth Publishing Company, Inc. Plan Number: 004
Walsworth Publishing Company, Inc.

Years of frozen credited service:

	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>
Attained Age	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0
25 to 29	0	0	0	0	0
30 to 34	0	0	0	0	0
35 to 39	0	0	0	0	0
40 to 44	0	1	0	0	0
45 to 49	0	4	0	0	0
50 to 54	0	2	3	1	0
55 to 59	0	0	0	4	0
60 to 64	0	1	2	3	2
65 to 69	0	0	0	0	0
70 & up	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	8	5	8	2

Years of frozen credited service:

	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>40 & up</u>	<u>Total</u>
Attained Age	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0
40 to 44	0	0	0	0	0	1
45 to 49	0	0	0	0	0	4
50 to 54	0	0	0	0	0	6
55 to 59	0	0	0	0	0	4
60 to 64	0	0	0	0	0	8
65 to 69	0	0	0	0	0	0
70 & up	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0	23

Actuarial Assumptions and Methods

1. Actuarial Assumptions

a. Economic Assumptions

- | | | |
|-------|--------------------------|---|
| (i) | Interest Rates | January 2022 Segment Rates as adjusted by ARPA (4.75%, 5.18%, 5.92%), effective rate of 5.50% for 2022. |
| (ii) | Salary Increases | Not applicable |
| (iii) | Expenses | \$50,000 |
| (iv) | Cost-of-Living Increases | 3.00% compounded annually |

b. Demographic Assumptions

- | | | |
|-----|-----------|--|
| (i) | Mortality | The 2022 IRS Combined Static Mortality Table for Small Plans (combined annuitants, non annuitants) |
|-----|-----------|--|

- | | | |
|------|---------------------------|--|
| (ii) | Termination of Employment | |
|------|---------------------------|--|

<u>Age</u>	<u>Rate</u>	
	<u>Male</u>	<u>Female</u>
25	4.8	8.7
30	3.6	7.1
35	2.8	5.7
40	2.1	4.3
45	1.3	3.0
50+	0.0	0.0

- | | | |
|-------|-----------------|---|
| (iii) | Disability | None |
| (iv) | Retirement | Age 65 |
| (v) | Marital Status | Males are assumed to be 1 year older than their spouses and 75% of participants are assumed to be married. |
| (vii) | Form of Payment | 50% of active retirements take a single life annuity; 50% of active retirements take a 10-year certain annuity. |

c. Changes in Actuarial Assumptions

All actuarial assumptions used in this valuation are the same as those used in the prior valuation except for changes in the interest rate and mortality as required by IRS regulations.

Actuarial Assumptions and Methods

2. Actuarial Methods

a. Funding Method

The actuarial method used in developing minimum funding requirements is the Unit Credit Cost Method.

The Company has made no commitments for future changes in the Plan that would require recognition at this time.

b. Valuation Procedures

No actuarial liability is accrued for non-vested terminated employees, even if a break in service had not occurred as of the actuarial valuation date. An actuarial liability is accrued for all other terminated employees, even if a claim for benefits has not been made.

c. Asset Valuation Method

Market Value

Attachment to 2022 Schedule H (Form 5500) - Line 4(j)

Schedule of Reportable Transactions

This schedule is included in the accountants's opinion that is attached for Part III of Schedule H.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

► **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 RETIREMENT PLAN FOR EMPLOYEES OF THE OVID BELL PRESS, INC.	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WALSWORTH PUBLISHING COMPANY, INC.	D Employer Identification Number (EIN) 43-0718484	
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	5,793,441
	b Actuarial value	2b	5,793,441
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	57	1,714,575
	b For terminated vested participants.....	82	1,878,525
	c For active participants	23	679,489
	d Total.....	162	4,272,589
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	5.50%
6	Target normal cost.....		
	a Present value of current plan year accruals.....	6a	0
	b Expected plan-related expenses	6b	50,000
	c Total (line 6a + line 6b)	6c	50,000

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	Jennifer L. McHugh Signature of actuary JENNIFER L. MCHUGH, ASA, MAAA Type or print name of actuary CBIZ, INC. Firm name 6900 COLLEGE BLVD SUITE 300 OVERLAND PARK KS 66211 Address of the firm	10/12/2023 Date 2307342 Most recent enrollment number 913-906-4210 Telephone number (including area code)
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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	107,993
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	107,993
10 Interest on line 9 using prior year's actual return of <u>6.73</u> %	0	7,268
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		567,163
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>5.68</u> %		32,215
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		599,378
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	115,261

Part III Funding Percentages

14 Funding target attainment percentage	14	132.89 %
15 Adjusted funding target attainment percentage	15	135.59 %
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	118.47 %
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
02/21/2023	499,000	0			
Totals ▶			18(b)	499,000	18(c) 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 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 469,461
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ 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

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 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
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	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	50,000	
b Excess assets, if applicable, but not greater than line 31a	31b	50,000	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
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	0	
	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	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	469,461	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	469,461	
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. ☐ 2019 ☐ 2020 ☒ 2021
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Attachment to 2022 Form 5500
Schedule SB, Line 22 - Description of Weighted Average Retirement Age

Plan Name :	Retirement Plan for Employees of Ovid Bell Press	EIN:	43-0718484
		Plan Number:	004
Plan Sponsor :	Walsworth Publishing Company, Inc.		

The weighted average retirement age is equal to the normal retirement age of 65.

Plan Summary

Effective Date

The Plan was originally effective on January 1, 1958, was restated effective July 31, 2020, and most recently amended effective August 31, 2022.

Plan Status

Benefit accruals and participation were frozen effective April 30, 1998. The Plan was terminated effective August 31, 2022.

Eligibility

All employees, except Leased Employees and workers classified by the Employer as Independent Contractors, with one year of service prior to April 30, 1998 are eligible to participate on the January 1 or July 1 after satisfying the requirements.

Vesting Service

One year is credited for each plan year in which a participant completes 1,000 hour of service.

Credited Service

One year is credited for each employment year using the elapsed time method prior to May 1, 1998.

Normal Retirement Date

The first day of the month next following the participant's 65th birthday.

Normal Retirement Benefit

A monthly benefit calculated as the sum of the following:

- a. The December 31, 1988 monthly accrued benefit.
- b. 1.75% of career average compensation as a participant on or after January 1, 1989 but before May 1, 1998, divided by 12.

The top heavy minimum is 2% of average monthly compensation times the number of top-heavy plan years (not more than 10 years).

The maximum monthly benefit at initial requirement date is \$2,000.

This formula benefit amount (or maximum benefit) is reduced to provide the 50% joint and survivor annuity normal form of payment if applicable.

Cost-of-Living: The monthly benefit is subject to positive annual cost-of-living adjustments limited to a maximum of 5%.

Benefit Plus Up: For active employees age 55 or older and retirees as of January 1, 1993, a monthly benefit payable as a life annuity without cost-of-living adjustments of \$77.25.

Plan Summary

Early Retirement Date

The first day of any month after the participant has attained age 55 with 5 years of vesting service.

Early Retirement Benefit

The normal retirement benefit based on credited service and career average compensation at early retirement reduced by early retirement factors.

Postponed Retirement Benefit

The benefit determined as for normal retirement using credited service and average monthly compensation at actual retirement date or the actuarial equivalent benefit.

Termination Benefit Eligibility

Employees who have completed at least five years of vesting service are 100% vested.

Termination Benefit

The benefit determined as for normal retirement based on credited service, career average compensation at termination and vesting percentage. If the present value of the vested benefit is less than \$5,000, the benefit shall be paid as soon as possible after termination of employment. Otherwise, the benefit is payable at Normal Retirement Date or Early Retirement Date.

Pre-Retirement Death Benefit

- Option 1 If a vested participant has been married for at least one year at the time of death, his surviving spouse will receive a monthly benefit. The benefit amount is equal to the amount that would have been paid to the spouse if the participant had begun receiving a joint and 50% survivor annuity.
- Option 2 If an active participant is eligible for early retirement or is age 45 with at least 10 years of vesting service, the surviving spouse will receive an immediate monthly benefit. The benefit amount is equal to 50% of the participant's accrued benefit reduced ½% for each year the spouse is more than five years younger than the participant, but not less than 40%.

Post-Retirement Death Benefit

None, except as provided by the normal form of payment or the election of an optional form of payment.

Disability Benefit

None

Plan Summary

Employee Contributions

None

Normal Form of Payment

For employees who are married: actuarial equivalent 50% joint and survivor annuity.
For all other employees: Life annuity.

Optional Forms (actuarial equivalent of life annuity)

- 5 or 10 years certain only
- Life annuity with 10 or 20 years certain
- 50%, 66-2/3%, 75% or 100% joint and survivor annuity
- Life annuity option for married employees
- Social Security adjustment option

Actuarial equivalence is defined as the 1951 Group Annuity Mortality Table with a 6-year setback for participants and 1-year setback for contingent annuitants and an interest rate of 2.5%.

Changes Since Prior Year

Amended to terminate the plan effective August 31, 2022 and lift the lump sum \$5,000 cap for the final distribution opportunity.

Attachment to 2022 Schedule H (Form 5500) - Line 4(i)

Schedule of Assets (Held at End of Year)

Schedule of Assets (Acquired and Disposed of Within Year)

This schedule is included in the accountants's opinion that is attached for Part III of Schedule H.