Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
NATIONAL INDOOR RV CENTERS 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/01/2021

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)
NATIONAL INDOOR RV CENTERS, LLC

498 E STATE HWY 121
LEWISVILLE, TX 75057

2b Employer Identification Number (EIN) 80-0141488

2c Plan Sponsor's telephone number 469-443-4767

2d Business code (see instructions) 441210

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.	10/17/2023	MARK ROCCO
	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

3a Plan administrator's name and address [X] 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

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	361
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)**	314
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	389
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	68
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	457
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	458
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	352
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2S 2T 3B 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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	**B** Three-digit plan number (PN) ▶
NATIONAL INDOOR RV CENTERS 401(K) PLAN	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
NATIONAL INDOOR RV CENTERS, LLC	80-0141488

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	29559	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

KESTRA INVESTMENT SERVICES LLC

35-2552359

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	18261	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

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

A Name of plan
NATIONAL INDOOR RV CENTERS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
NATIONAL INDOOR RV CENTERS, LLC

D Employer Identification Number (EIN)
80-0141488

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE

b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3159710-202	C	30723

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

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

A Name of plan
NATIONAL INDOOR RV CENTERS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
NATIONAL INDOOR RV CENTERS, LLC

D Employer Identification Number (EIN)
80-0141488

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	65654	93130
(9) Value of interest in common/collective trusts	1c(9)	5207	30723
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3674242	4008395
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	3745103	4132248
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3745103	4132248

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)	0	
(B) Participants	2a(1)(B)	1530889	
(C) Others (including rollovers)	2a(1)(C)	12214	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1543103
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	3245	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3245
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	325664	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		325664
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		485
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1022942
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		849555
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	409224	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		409224
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		4421
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	945	
(4) Other	2i(4)	47820	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		48765
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		462410
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		387145
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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) [X] 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) [X] 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: THE CJ CPA GROUP, PLLC **(2)** EIN: 27-4461251

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:

		Yes	No	Amount
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.)	4a	X		678672

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

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

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

A Name of plan
NATIONAL INDOOR RV CENTERS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
NATIONAL INDOOR RV CENTERS, LLC

D Employer Identification Number (EIN)
80-0141488

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | **1** |

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107 _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | **3** |

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... | **6a** |

b Enter the amount contributed by the employer to the plan for this plan year ..... | **6b** |

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... | **6c** |

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

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

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_____

THE CJ GROUP
CPAs AND ADVISORS

October 16, 2023

To the Plan Administrator of the
National Indoor RV Centers 401(k) Plan
498 E State Hwy 121
Lewisville, Texas 75075

We have audited the financial statements of National Indoor RV Centers 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), for the year ended December 31, 2022, and we will issue our report thereon dated October 16, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by National Indoor RV Centers 401(k) Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022.

We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> *Management's estimate of the fair value of investments as described in Note 4. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

> *The disclosure of the information that we did not audit based on your election under 29 CFR 2520.103-8 as described in Note 3 to the financial statements.*

The financial statement disclosures are neutral, consistent, and clear.

Form 5500 Procedures
We are required to obtain and read a substantially complete draft of Form 5500 prior to dating our auditor's report. The purpose of this procedure is to identify any material inconsistencies between the draft Form 5500 and the Plan's financial statements. We identified no material inconsistencies in performing and completing our audit.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Reportable Findings
For purposes of this letter, a reportable finding is a matter that includes one or more of the following: (1) noncompliance or suspected noncompliance with laws and regulations, (2) a finding that in our professional judgment is significant and relevant to you regarding your responsibility to oversee the financial reporting process, and (3) an indication of internal control deficiencies identified during the audit that have not been previously communicated to management by other parties and that we determined are sufficiently important to merit management's attention. We identified the following reportable findings:

Delinquent Participant Contributions

Issue: During our audit, we noted that the plan sponsor failed to remit certain participant contributions to the Plan within the time frame required by the Department of Labor's Regulation 29 CFR 2510.3-102, thus constituting a non-exempt (prohibited) transaction between the Plan and the Company. Delinquent remittances of participant contributions amounted to $116,430. The delinquent participant contributions were remitted to the Plan during the year ended December 31, 2022; however the Plan Sponsor did not calculate the applicable lost earnings and therefore did not credit participant accounts with any lost earnings, as applicable.

Recommendation: Lack of oversight and controls surrounding the function associated with participant contributions and timely remittances may ultimately lead to late (or failure to remit) contributions into the Plan, which is considered a DOL violation that could result in: (1) DOL violation which would place the Plan in jeopardy of losing its tax advantage status, (2) loss of earnings for participants, and (3) required corrective action. We recommend that consistent monitoring of this activity be performed and that other control measures are put in place to ensure the objectives noted above are met. We highly recommend that the plan sponsor implement policies and procedures to ensure that participant contributions are between payroll reports and the record-keeper reports are reconciled regularly and that these amounts are remitted to the custodian as soon as administratively feasible on a consistent and timely basis as required by the DOL.

Definition of Compensation

Issue: During our testing we noted that there is an error in the application of the terms in the Plan Document relating to the definition of eligible wages for the purposes of calculating employee contributions. Specifically, the Plan Document and Adoption Agreement define compensation as "all W-2 wages excluding reimbursements or other expense allowances, fringe benefits, moving expenses, deferred compensation, welfare benefits, and unused leave." We determined that compensation in the form of mentor pay ("MPAY") was incorrectly excluded from the calculation of participant contributions.

THE CJ GROUP
CPAs AND ADVISORS

Definition of Compensation (continued)

Recommendation: Although we were able to quantify an estimate resulting from the error above, and management has begun to take steps to correct the issue and make participants whole, we recommend that the Plan management establish procedures to ensure that the payroll system is properly configured to determine correct 401(k) withholdings based on the definition of Plan compensation.

Disagreements with Management
For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated October 12, 2023.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings, Issues, or Recommendations
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters
With respect to the ERISA-required supplemental schedules accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the ERISA-required supplemental schedules to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of those charged with governance, management and administrators, as appropriate of National Indoor RV Centers 401(k) Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

The CJ CPA Group, PLLC

The CJ CPA Group, PLLC

Financial Statements and Supplemental Schedules
National Indoor RV Centers 401(k) Plan
As of December 31, 2022 and 2021, and
for the Year Ended December 31, 2022

Financial Statements and Supplemental Schedules

National Indoor RV Centers 401(k) Plan

As of December 31, 2022 and 2021, and for the Year Ended December 31, 2022

Table of Contents

Report of Independent Auditors 3

Financial Statements:

Statements of Net Assets Available for Benefits 7

Statement of Changes in Net Assets Available for Benefits 8

Notes to Financial Statements 9

Supplemental Schedules:*

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 19

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions 21

* All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable or the required information is shown in the financial statements or notes thereto.

THE CJ GROUP
CPAs AND ADVISORS

Report of Independent Auditors

To the Plan Administrator and Participants of the
National Indoor RV Centers 401(k) Plan

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

We have performed an audit of the financial statements of National Indoor RV Centers 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of National Indoor RV Centers 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

- the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of National Indoor RV Centers 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of National Indoor RV Centers 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about National Indoor RV Centers 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 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 schedules, including the Schedule H, Line 4i— Schedule of Assets (Held at End of Year) as of December 31, 2022 and Schedule H, Line 4a— Schedule of Delinquent Participant Contributions for the year ended December 31, 2022, are 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 schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

THE CJ GROUP
CPAs AND ADVISORS

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).

The CJ CPA Group, PLLC

The CJ CPA Group, PLLC
Frisco, Texas
October 12, 2023

Statements of Net Assets Available for Benefits As of December 31,	**2022**	2021
Assets:		
Investments, at fair value:		
Mutual Funds	**$ 4,008,395**	$ 3,674,242
Common collective fund	**30,723**	5,207
Total investments, at fair value	**4,039,118**	3,679,449
Receivables:		
Employee contributions	**37,984**	22,335
Employer contributions	**585,606**	-
Notes receivable from participants	**93,130**	65,654
Total receivables	**716,720**	87,989
Net assets available for benefits	**$ 4,755,838**	$ 3,767,438

Statement of Changes in Net Assets Available for Benefits
For the Period from February 1, 2021 to December 31, **2022**

Additions:		
Investment income (loss):		
Net depreciation in fair value of investments	**$**	**(1,022,457)**
Interest and dividend income		**325,664**
Total investment loss, net		**(696,793)**
Interest income on notes receivable from participants		**3,245**
Contributions:		
Employee contributions		**1,546,538**
Employer contributions		**585,606**
Rollover contributions		**12,214**
Total contributions		**2,144,358**
Total additions		**1,450,810**
Deductions:		
Benefits paid to participants		**413,645**
Administrative expenses		**48,765**
Total deductions		**462,410**
Net increase		**988,400**
Net assets available for benefits:		
Beginning of year		**3,767,438**
End of year	**$**	**4,755,838**

NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021, and for the Year Ended December 31, 2022

1. Description of Plan

The following description of the National Indoor RV Centers 401(k) Plan ("the Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution retirement plan sponsored by National Indoor RV Centers, LLC ("the Company" or "Plan Sponsor") for the benefit of its employees. The Plan was established on February 1, 2021. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA") of 1974.

SECURE Act
On December 20, 2019, the Setting Every Community Up for Retirement Enhancement ("SECURE") Act of 2019 was signed into law. Applicable provisions of the SECURE Act, effective January 1, 2021, include eligibility for long-term part-time employees. In December 2022, SECURE 2.0 was passed into law. The provisions of SECURE 2.0 continue the themes and reforms that began with the 2019 SECURE Act. Most of the provisions of SECURE 2.0 will become effective in 2024 and beyond. Therefore, there is no current impact to the Plan. Since the provisions include both required and optional elements, the plan administrator will determine the optional provisions to elect.

Plan Amendments and Restatements
Effective January 1, 2022, the Plan was amended to change the discretionary employer matching calculation from each payroll period to each plan year.

Effective January 19, 2022, the Plan was amended and restated to bring the Plan into compliance with requirements of the 2017 Cumulative List (Notice 2017-237).

Effective June 26, 2022, the Plan was amended to change vesting percentages of nonelective employer contributions and employer matching contributions from participants becoming 100% vested immediately upon eligibility, to participants vesting at a rate of 20% each year upon completion of one year of service. Participants are 100% after 5 years of service. Employees first hired prior to June 26, 2022 continue to be 100% vested in all employer contributions.

Eligibility
Employees who have attained the age of 21 and have completed three months of service are eligible to participate in the Plan. Employees may begin participating in the Plan immediately following their completion of the service requirement. Employees covered by a collective bargaining agreement, leased employees, and nonresident aliens are not eligible to participate in the Plan.

1. Description of Plan (continued)

Contributions

Participant Contributions

Participants may elect to contribute up to 80% of their annual compensation, as defined by the Plan, subject to Internal Revenue Service ("IRS") limitations. Participants are permitted to contribute pre-tax or after-tax "Roth" contributions into the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Newly eligible participants of the Plan and active participants without a deferral election on file, as of February 1, 2021, are automatically enrolled at a pre-tax deferral rate of 5%, unless a participant makes an affirmative election to the contrary.

Discretionary Matching Employer Contributions

The Plan also provides for a discretionary employer matching contribution and nonelective employer contribution that the Company may elect to contribute each year, for all eligible participants. For the year ended December 31, 2022, the company authorized discretionary matching contributions equal to 50% of each participant's deferrals, up to 6% compensation. For the year ended December 31, 2022, the Company made contributions under this arrangement totaling $585,606 which are included in employer contributions receivable on the statement of net assets available for benefits as of December 31, 2022.

Participant Accounts

Each participant's account is credited with the participant's contributions and any Company contributions. Earnings and losses are credited to each participants' account based on the performance of the underlying investments. Contributions and earnings are allocated among investment options, which include various mutual funds and a common collective trust fund, as selected by the participant.

Vesting

Participants are immediately vested in their voluntary contributions (including rollovers) plus any earnings thereon. Employee hired prior to June 26, 2022, are immediately 100% vested in all Company contributions. Employees hired after June 26, 2022 vest at a rate of 20% each year of service up to 100% after 5 years.

Investment Options

Participants direct both employee and employer contributions to be invested amongst various investment options as made available and determined by the plan administrator, which are more fully described in the Plan literature.

NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021, and for the Year Ended December 31, 2022

1. Description of Plan (continued)

Notes Receivable from Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. Participants may not have more than one loan outstanding at any time. Loans are secured by the balance in the participant's account and bear interest at a rate of Prime plus 1% at the time of inception. Principal and interest is paid ratably through payroll deductions. Upon separation with the Company, participants with account balances less than $5,000 are subject to an automatic cash-out provision whereby their vested account balance is distributed directly as a lump-sum distribution without their consent into an individual retirement account. The Plan further stipulates that balances less then $1,000 are to be automatically paid to the participant, without their consent.

Payment of Benefits
Upon termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive a lump-sum distribution or a direct rollover distribution. A participant may withdraw part of the vested interest in his or her account upon attainment of age 59 ½, subject to Plan provisions.

2. Summary of Significant Accounting Policies

Basis of Accounting
The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

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

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. The Plan Sponsor determines the Plan's valuation policies utilizing information provided by the investment advisers, trustee, and custodian. Refer to Note 4 for discussion 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.

2. Summary of Significant Accounting Policies (continued)

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

Administrative Expenses
The Company pays certain administrative expenses incurred by the Plan. Certain investment and administration fees are deducted directly from participant's investment returns. Transaction costs borne by the Plan are charged to the individual participant who initiated the transaction to which the charge relates by reducing the participant's account balance.

Benefit Payments
Benefits are recorded when paid.

Subsequent Events
Subsequent events have been evaluated through the date of the report of independent auditors, which is the date these financial statements were available to be issued. Other than the matters disclosed in Note 11, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. Information Certified by the Trustee (unaudited)

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplementary information, including investments and notes receivable from participants held at December 31, 2021 and 2022, and net appreciation (depreciation) in fair value of investments and interest and dividends for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Trust Company, the Trustee of the Plan.

4. Fair Value Measurements

The fair value hierarchy prioritizes the inputs used to measure fair value, giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB accounting guidance 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.

4. Fair Value Measurements (continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The 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 or 2021.

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.

Common collective trust funds: The Plan invests in the Putnam Stable Value Fund and is measured at NAV. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund, less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV.

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

4. Fair Value Measurements (continued)

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

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 4,008,395	$ -	$ -	$ 4,008,395
Total investments, at fair value	4,008,395	-	-	4,008,395
Investments measured at NAV(a):				30,723
Total Investments				$ 4,039,118

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

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 3,674,242	$ -	$ -	$ 3,674,242
Total investments, at fair value	3,674,242	-	-	3,674,242
Investments measured at NAV(a):				5,207
Total Investments				$ 3,679,449

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) 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 statement of net assets available for benefits.

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

As of December 31, 2022:

Investment	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Common collective trust	$30,723	N/A	Daily	N/A

As of December 31, 2021:

Investment	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Common collective trust	$5,207	N/A	Daily	N/A

5. Related-Party 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 investment, as they are paid through revenue sharing, rather than a direct payment. The plan also made direct payments to the recordkeeper totaling $48,765. These costs incurred by the Plan are included in administrative expenses on the statement of changes in net assets available for benefits. The Plan Sponsor pays directly any other fees related to the Plan's operations.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

7. Income Tax Status

Effective February 1, 2021, the Plan adopted a volume submitter profit sharing plan with cash or deferral arrangement sponsored by Fidelity Management & Research Company ("Fidelity"), which received a favorable opinion letter from the IRS dated June 30, 2020, stating that the Plan, as then designed, was acceptable under Section 401(a) of the Code ("IRC"), and therefore, the related trust is exempt from taxation. The Plan itself has received a determination letter from the IRS and has been amended since receiving the letter. However, Plan management believes the Plan, as adopted and amended, is operating within the guidelines of the IRC. Accordingly, no provision for federal income taxes has been provided in the accompanying financial statements.

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 if the organization has taken an uncertain 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. The Plan remains subject to income tax considerations since the Plan's formation effective February 1, 2021.

8. Risk and Uncertainties

The Plan offers a variety of investment options to participants. These investment options are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investments in the near term could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Form 5500:

As of December 31,	**2022**	2021
Net assets available for benefits per the financial statements	**$ 4,755,838**	$ 3,767,438
Less: employee receivable	**(37,984)**	(22,335)
Less: employer receivable	**(585,606)**	-
Net assets available for benefits per Form 5500	**$ 4,132,248**	$ 3,745,103

9. Reconciliation of Financial Statements to Form 5500 (continued)

The following is a reconciliation of the net changes in net assets available for benefits per the financial statements to the Form 5500:

For the Year Ended December 31,		**2022**
Net change per the financial statements	**$**	**988,400**
Less: current year employee receivable		**(37,984)**
Less: current year employer contributions		**(585,606)**
Add: prior year employee receivable		**22,335**
Net change per the Form 5500	**$**	**387,145**

10. Administrative Failures

Delinquent Participant Contributions
During the period from February 1, 2021 to December 31, 2021, the Company failed to remit certain participant contributions to the Plan within the time frame required by the Department of Labor's Regulation 29 CFR 2510.3-102, thus constituting a non-exempt (prohibited) transaction between the Plan and the Company. Delinquent remittances of participant contributions, including loan repayments amounted to $370,270. The delinquent participant contributions were remitted to the Plan during the period from February 1, 2021 to December 31, 2021; however, the Plan Sponsor did not calculate the applicable lost earnings and therefore did not credit participant accounts with any lost earnings, as applicable. Plan management intends to correct this administrative failure by calculating the lost earnings through the IRS Voluntary Fiduciary Correction Program ("VFCP").

During the year ended December 31, 2022, the Company failed to remit certain participant contributions to the Plan within the time frame required by the Department of Labor's Regulation 29 CFR 2510.3-102, thus constituting a non-exempt (prohibited) transaction between the Plan and the Company. Delinquent remittances of participant contributions, including loan repayments amounted to $308,402. The delinquent participant contributions were remitted to the Plan during the year ended December 31, 2022; however, the Plan Sponsor did not calculate the applicable lost earnings and therefore did not credit participant accounts with any lost earnings, as applicable. Plan management intends to correct this administrative failure by calculating the lost earnings through the IRS Voluntary Fiduciary Correction Program ("VFCP").

Incorrect Definition of Compensation
During the year ended December 31, 2022, management determined the definition of eligible compensation was not followed for the purposes of calculating employee and employer contributions. Participants' compensation related to mentor pay was improperly excluded from the calculation of contributions in violation of the terms of the plan document. Plan Management intends to correct this administrative failure based on advice from legal counsel by calculating the missed deferral opportunity, related employer match, and lost earnings through the IRS Voluntary Fiduciary Correction Program ("VFCP"). As of the date of the report of independent auditors, a correction has not yet been made.

The company is currently implementing controls to prevent such errors from occurring in the future.

11. Subsequent Events

Effective January 1, 2023, as part of the SECURE 2.0 Act of 2022, the age requirement for minimum distributions was raised to 73 from 72 for any participant who turns 72 on or after January 1, 2023.

Effective April 17, 2023, the plan was amended to change the age requirement for eligibility from 21 to 18.

Supplemental Schedules
National Indoor RV Centers 401(k) Plan
As of December 31, 2022 and 2021, and
for the Year Ended December 31, 2022

Schedule H, Line 4i
Schedule of Assets (Held at End of Year) EIN: 80-0141488
As of December 31, 2022 Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
Mutual Funds:			
*	Fidelity	Fidelity 500 Index	$ 390,929
*	Fidelity	Fidelity Small Cap Index	33,506
*	Fidelity	Fidelity Extended Market Index	20,528
*	Fidelity	Fidelity Freedom 2005 Fund	6,692
*	Fidelity	Fidelity Freedom 2010 Fund	1,568
*	Fidelity	Fidelity Freedom 2015 Fund	16,022
*	Fidelity	Fidelity Freedom 2020 Fund	38,363
*	Fidelity	Fidelity Freedom 2025 Fund	585,479
*	Fidelity	Fidelity Freedom 2030 Fund	520,908
*	Fidelity	Fidelity Freedom 2035 Fund	394,868
*	Fidelity	Fidelity Freedom 2040 Fund	151,712
*	Fidelity	Fidelity Freedom 2045 Fund	595,221
*	Fidelity	Fidelity Freedom 2050 Fund	324,905
*	Fidelity	Fidelity Freedom 2055 Fund	308,277
*	Fidelity	Fidelity Freedom 2060 Fund	262,308
*	Fidelity	Fidelity Freedom 2065 Fund	35,168
	John Hancock	John Hancock Global Equity Income	25,856
	T. Rowe Price	Blue Chip Growth Fund I Class	39,374
	JP Morgan	JPMorgan Government Bond Fund	56,592
	JP Morgan	JPMorgan Emerging Markets Equity	26,774
	JP Morgan	JPMorgan Global Bond Fund	8,894
	Alliance Bernstein	AB Small Cap Growth Portfolio	19,763
	Neuberger Berman	NB Real Estate Fund Class	9,657
	American Century	American Century Mid Cap Value Fund	9,763
	MFS	MFS International Growth Fund	39,625
	Franklin Templeton	Western Asset Core Bond Fund	11,917
	JP Morgan	JPMorgan Equity Income	41,938
	Invesco	Invesco Discovery Mid Cap Growth Fund	29,006
	Franklin Templeton	Franklin Small Cap Value Fund	2,782
			4,008,395
Common Collective Fund:			
	Putnam Investment Management, LLC	Putnam Stable Value Fund	30,723
Total Investments			**4,039,118**

Schedule H, Line 4i
Schedule of Assets (Held at End of Year) (continued) EIN: 80-0141488
As of December 31, 2022 Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
*	Notes Receivable from Participants	Interest rates ranging from 4.25% to 6.75%	$ 93,130
Total assets			**$ 4,132,248**

* Represents a party-in-interest, as defined by ERISA.

Note: As all investments are participant-directed, column (d), cost, has been omitted.

Note: The information listed above is derived from information certified by Fidelity Management Trust Company, as permitted by 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulation for Reporting and Disclosure.

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2022

EIN: 80-0141488
Plan Number: 001

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Total that Constitute Non-Exempt Prohibited			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 21,551	X	$ 21,551 (1)	$ -	$ -	$ -
27,563	X	27,563 (1)	-	-	-
87,579		87,579 (1)	-	-	-
28,472	X	28,472 (1)	-	-	-
26,193	X	26,193 (1)	-	-	-
43,584		43,584 (1)	-	-	-
103		103 (1)	-	-	-
24,450	X	24,450 (1)	-	-	-
59,162		59,162 (1)	-	-	-
27,762	X	27,762 (1)	-	-	-
921		921 (1)	-	-	-
138		138 (1)	-	-	-
96		96 (1)	-	-	-
22,696	X	22,696 (1)	-	-	-

(1) Adjustments for earnings related to prior year delinquent contributions were not contributed to the Plan as of December 31, 2022. Therefore, these transactions are not considered corrected as of December 31, 2022

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions (continued)
For the Year Ended December 31, 2022

EIN: 80-0141488
Plan Number: 001

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Total that Constitute Non-Exempt Prohibited			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 7,340		$ 7,340 (2)	$ -	$ -	$ -
37,182	X	37,182 (2)	-	-	-
72,942		72,942 (2)	-	-	-
112		112 (2)	-	-	-
112		112 (2)	-	-	-
260		260 (2)	-	-	-
32,623	X	32,623 (2)	-	-	-
2,223		2,223 (2)	-	-	-
46,460	X	46,460 (2)	-	-	-
37,112	X	37,112 (2)	-	-	-
65		65 (2)	-	-	-
32,239		32,239 (2)	-	-	-
39,732	X	39,732 (2)	-	-	-

(2) Adjustments for earnings related to current year delinquent contributions were not contributed to the Plan as of December 31, 2022. Therefore, these transactions are not considered corrected as of December 31, 2022

Financial Statements and Supplemental Schedules
National Indoor RV Centers 401(k) Plan
As of December 31, 2022 and 2021, and
for the Year Ended December 31, 2022

Financial Statements and Supplemental Schedules

National Indoor RV Centers 401(k) Plan

As of December 31, 2022 and 2021, and for the Year Ended December 31, 2022

Table of Contents

Report of Independent Auditors 3

Financial Statements:

Statements of Net Assets Available for Benefits 7

Statement of Changes in Net Assets Available for Benefits 8

Notes to Financial Statements 9

Supplemental Schedules:*

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 19

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions 21

* All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable or the required information is shown in the financial statements or notes thereto.

THE CJ GROUP
CPAs AND ADVISORS

Report of Independent Auditors

To the Plan Administrator and Participants of the
National Indoor RV Centers 401(k) Plan

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

We have performed an audit of the financial statements of National Indoor RV Centers 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of National Indoor RV Centers 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

- the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of National Indoor RV Centers 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of National Indoor RV Centers 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about National Indoor RV Centers 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 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 schedules, including the Schedule H, Line 4i— Schedule of Assets (Held at End of Year) as of December 31, 2022 and Schedule H, Line 4a— Schedule of Delinquent Participant Contributions for the year ended December 31, 2022, are 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 schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

THE CJ GROUP
CPAs AND ADVISORS

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).

The CJ CPA Group, PLLC

The CJ CPA Group, PLLC
Frisco, Texas
October 12, 2023

Statements of Net Assets Available for Benefits As of December 31,	**2022**	2021
Assets:		
Investments, at fair value:		
Mutual Funds	**$ 4,008,395**	$ 3,674,242
Common collective fund	**30,723**	5,207
Total investments, at fair value	**4,039,118**	3,679,449
Receivables:		
Employee contributions	**37,984**	22,335
Employer contributions	**585,606**	-
Notes receivable from participants	**93,130**	65,654
Total receivables	**716,720**	87,989
Net assets available for benefits	**$ 4,755,838**	$ 3,767,438

Statement of Changes in Net Assets Available for Benefits
For the Period from February 1, 2021 to December 31, **2022**

Additions:		
Investment income (loss):		
Net depreciation in fair value of investments	**$**	**(1,022,457)**
Interest and dividend income		**325,664**
Total investment loss, net		**(696,793)**
Interest income on notes receivable from participants		**3,245**
Contributions:		
Employee contributions		**1,546,538**
Employer contributions		**585,606**
Rollover contributions		**12,214**
Total contributions		**2,144,358**
Total additions		**1,450,810**
Deductions:		
Benefits paid to participants		**413,645**
Administrative expenses		**48,765**
Total deductions		**462,410**
Net increase		**988,400**
Net assets available for benefits:		
Beginning of year		**3,767,438**
End of year	**$**	**4,755,838**

NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021, and for the Year Ended December 31, 2022

1. Description of Plan

The following description of the National Indoor RV Centers 401(k) Plan ("the Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General
The Plan is a defined contribution retirement plan sponsored by National Indoor RV Centers, LLC ("the Company" or "Plan Sponsor") for the benefit of its employees. The Plan was established on February 1, 2021. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA") of 1974.

SECURE Act
On December 20, 2019, the Setting Every Community Up for Retirement Enhancement ("SECURE") Act of 2019 was signed into law. Applicable provisions of the SECURE Act, effective January 1, 2021, include eligibility for long-term part-time employees. In December 2022, SECURE 2.0 was passed into law. The provisions of SECURE 2.0 continue the themes and reforms that began with the 2019 SECURE Act. Most of the provisions of SECURE 2.0 will become effective in 2024 and beyond. Therefore, there is no current impact to the Plan. Since the provisions include both required and optional elements, the plan administrator will determine the optional provisions to elect.

Plan Amendments and Restatements
Effective January 1, 2022, the Plan was amended to change the discretionary employer matching calculation from each payroll period to each plan year.

Effective January 19, 2022, the Plan was amended and restated to bring the Plan into compliance with requirements of the 2017 Cumulative List (Notice 2017-237).

Effective June 26, 2022, the Plan was amended to change vesting percentages of nonelective employer contributions and employer matching contributions from participants becoming 100% vested immediately upon eligibility, to participants vesting at a rate of 20% each year upon completion of one year of service. Participants are 100% after 5 years of service. Employees first hired prior to June 26, 2022 continue to be 100% vested in all employer contributions.

Eligibility
Employees who have attained the age of 21 and have completed three months of service are eligible to participate in the Plan. Employees may begin participating in the Plan immediately following their completion of the service requirement. Employees covered by a collective bargaining agreement, leased employees, and nonresident aliens are not eligible to participate in the Plan.

1. Description of Plan (continued)

Contributions

Participant Contributions

Participants may elect to contribute up to 80% of their annual compensation, as defined by the Plan, subject to Internal Revenue Service ("IRS") limitations. Participants are permitted to contribute pre-tax or after-tax "Roth" contributions into the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Newly eligible participants of the Plan and active participants without a deferral election on file, as of February 1, 2021, are automatically enrolled at a pre-tax deferral rate of 5%, unless a participant makes an affirmative election to the contrary.

Discretionary Matching Employer Contributions

The Plan also provides for a discretionary employer matching contribution and nonelective employer contribution that the Company may elect to contribute each year, for all eligible participants. For the year ended December 31, 2022, the company authorized discretionary matching contributions equal to 50% of each participant's deferrals, up to 6% compensation. For the year ended December 31, 2022, the Company made contributions under this arrangement totaling $585,606 which are included in employer contributions receivable on the statement of net assets available for benefits as of December 31, 2022.

Participant Accounts

Each participant's account is credited with the participant's contributions and any Company contributions. Earnings and losses are credited to each participants' account based on the performance of the underlying investments. Contributions and earnings are allocated among investment options, which include various mutual funds and a common collective trust fund, as selected by the participant.

Vesting

Participants are immediately vested in their voluntary contributions (including rollovers) plus any earnings thereon. Employee hired prior to June 26, 2022, are immediately 100% vested in all Company contributions. Employees hired after June 26, 2022 vest at a rate of 20% each year of service up to 100% after 5 years.

Investment Options

Participants direct both employee and employer contributions to be invested amongst various investment options as made available and determined by the plan administrator, which are more fully described in the Plan literature.

NOTES TO FINANCIAL STATEMENTS
As of December 31, 2022 and 2021, and for the Year Ended December 31, 2022

1. Description of Plan (continued)

Notes Receivable from Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. Participants may not have more than one loan outstanding at any time. Loans are secured by the balance in the participant's account and bear interest at a rate of Prime plus 1% at the time of inception. Principal and interest is paid ratably through payroll deductions. Upon separation with the Company, participants with account balances less than $5,000 are subject to an automatic cash-out provision whereby their vested account balance is distributed directly as a lump-sum distribution without their consent into an individual retirement account. The Plan further stipulates that balances less then $1,000 are to be automatically paid to the participant, without their consent.

Payment of Benefits
Upon termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive a lump-sum distribution or a direct rollover distribution. A participant may withdraw part of the vested interest in his or her account upon attainment of age 59 ½, subject to Plan provisions.

2. Summary of Significant Accounting Policies

Basis of Accounting
The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

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

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. The Plan Sponsor determines the Plan's valuation policies utilizing information provided by the investment advisers, trustee, and custodian. Refer to Note 4 for discussion 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.

2. Summary of Significant Accounting Policies (continued)

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

Administrative Expenses
The Company pays certain administrative expenses incurred by the Plan. Certain investment and administration fees are deducted directly from participant's investment returns. Transaction costs borne by the Plan are charged to the individual participant who initiated the transaction to which the charge relates by reducing the participant's account balance.

Benefit Payments
Benefits are recorded when paid.

Subsequent Events
Subsequent events have been evaluated through the date of the report of independent auditors, which is the date these financial statements were available to be issued. Other than the matters disclosed in Note 11, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. Information Certified by the Trustee (unaudited)

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplementary information, including investments and notes receivable from participants held at December 31, 2021 and 2022, and net appreciation (depreciation) in fair value of investments and interest and dividends for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Trust Company, the Trustee of the Plan.

4. Fair Value Measurements

The fair value hierarchy prioritizes the inputs used to measure fair value, giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB accounting guidance 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.

4. Fair Value Measurements (continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The 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 or 2021.

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.

Common collective trust funds: The Plan invests in the Putnam Stable Value Fund and is measured at NAV. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund, less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV.

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

4. Fair Value Measurements (continued)

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

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 4,008,395	$ -	$ -	$ 4,008,395
Total investments, at fair value	4,008,395	-	-	4,008,395
Investments measured at NAV(a):				30,723
Total Investments				$ 4,039,118

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

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 3,674,242	$ -	$ -	$ 3,674,242
Total investments, at fair value	3,674,242	-	-	3,674,242
Investments measured at NAV(a):				5,207
Total Investments				$ 3,679,449

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) 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 statement of net assets available for benefits.

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

As of December 31, 2022:

Investment	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Common collective trust	$30,723	N/A	Daily	N/A

As of December 31, 2021:

Investment	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Common collective trust	$5,207	N/A	Daily	N/A

5. Related-Party 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 investment, as they are paid through revenue sharing, rather than a direct payment. The plan also made direct payments to the recordkeeper totaling $48,765. These costs incurred by the Plan are included in administrative expenses on the statement of changes in net assets available for benefits. The Plan Sponsor pays directly any other fees related to the Plan's operations.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

7. Income Tax Status

Effective February 1, 2021, the Plan adopted a volume submitter profit sharing plan with cash or deferral arrangement sponsored by Fidelity Management & Research Company ("Fidelity"), which received a favorable opinion letter from the IRS dated June 30, 2020, stating that the Plan, as then designed, was acceptable under Section 401(a) of the Code ("IRC"), and therefore, the related trust is exempt from taxation. The Plan itself has received a determination letter from the IRS and has been amended since receiving the letter. However, Plan management believes the Plan, as adopted and amended, is operating within the guidelines of the IRC. Accordingly, no provision for federal income taxes has been provided in the accompanying financial statements.

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 if the organization has taken an uncertain 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. The Plan remains subject to income tax considerations since the Plan's formation effective February 1, 2021.

8. Risk and Uncertainties

The Plan offers a variety of investment options to participants. These investment options are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investments in the near term could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Form 5500:

As of December 31,	**2022**	2021
Net assets available for benefits per the financial statements	**$ 4,755,838**	$ 3,767,438
Less: employee receivable	**(37,984)**	(22,335)
Less: employer receivable	**(585,606)**	-
Net assets available for benefits per Form 5500	**$ 4,132,248**	$ 3,745,103

9. Reconciliation of Financial Statements to Form 5500 (continued)

The following is a reconciliation of the net changes in net assets available for benefits per the financial statements to the Form 5500:

For the Year Ended December 31,		**2022**
Net change per the financial statements	**$**	**988,400**
Less: current year employee receivable		**(37,984)**
Less: current year employer contributions		**(585,606)**
Add: prior year employee receivable		**22,335**
Net change per the Form 5500	**$**	**387,145**

10. Administrative Failures

Delinquent Participant Contributions
During the period from February 1, 2021 to December 31, 2021, the Company failed to remit certain participant contributions to the Plan within the time frame required by the Department of Labor's Regulation 29 CFR 2510.3-102, thus constituting a non-exempt (prohibited) transaction between the Plan and the Company. Delinquent remittances of participant contributions, including loan repayments amounted to $370,270. The delinquent participant contributions were remitted to the Plan during the period from February 1, 2021 to December 31, 2021; however, the Plan Sponsor did not calculate the applicable lost earnings and therefore did not credit participant accounts with any lost earnings, as applicable. Plan management intends to correct this administrative failure by calculating the lost earnings through the IRS Voluntary Fiduciary Correction Program ("VFCP").

During the year ended December 31, 2022, the Company failed to remit certain participant contributions to the Plan within the time frame required by the Department of Labor's Regulation 29 CFR 2510.3-102, thus constituting a non-exempt (prohibited) transaction between the Plan and the Company. Delinquent remittances of participant contributions, including loan repayments amounted to $308,402. The delinquent participant contributions were remitted to the Plan during the year ended December 31, 2022; however, the Plan Sponsor did not calculate the applicable lost earnings and therefore did not credit participant accounts with any lost earnings, as applicable. Plan management intends to correct this administrative failure by calculating the lost earnings through the IRS Voluntary Fiduciary Correction Program ("VFCP").

Incorrect Definition of Compensation
During the year ended December 31, 2022, management determined the definition of eligible compensation was not followed for the purposes of calculating employee and employer contributions. Participants' compensation related to mentor pay was improperly excluded from the calculation of contributions in violation of the terms of the plan document. Plan Management intends to correct this administrative failure based on advice from legal counsel by calculating the missed deferral opportunity, related employer match, and lost earnings through the IRS Voluntary Fiduciary Correction Program ("VFCP"). As of the date of the report of independent auditors, a correction has not yet been made.

The company is currently implementing controls to prevent such errors from occurring in the future.

11. Subsequent Events

Effective January 1, 2023, as part of the SECURE 2.0 Act of 2022, the age requirement for minimum distributions was raised to 73 from 72 for any participant who turns 72 on or after January 1, 2023.

Effective April 17, 2023, the plan was amended to change the age requirement for eligibility from 21 to 18.

Supplemental Schedules
National Indoor RV Centers 401(k) Plan
As of December 31, 2022 and 2021, and
for the Year Ended December 31, 2022

Schedule H, Line 4i
Schedule of Assets (Held at End of Year) EIN: 80-0141488
As of December 31, 2022 Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
Mutual Funds:			
*	Fidelity	Fidelity 500 Index	$ 390,929
*	Fidelity	Fidelity Small Cap Index	33,506
*	Fidelity	Fidelity Extended Market Index	20,528
*	Fidelity	Fidelity Freedom 2005 Fund	6,692
*	Fidelity	Fidelity Freedom 2010 Fund	1,568
*	Fidelity	Fidelity Freedom 2015 Fund	16,022
*	Fidelity	Fidelity Freedom 2020 Fund	38,363
*	Fidelity	Fidelity Freedom 2025 Fund	585,479
*	Fidelity	Fidelity Freedom 2030 Fund	520,908
*	Fidelity	Fidelity Freedom 2035 Fund	394,868
*	Fidelity	Fidelity Freedom 2040 Fund	151,712
*	Fidelity	Fidelity Freedom 2045 Fund	595,221
*	Fidelity	Fidelity Freedom 2050 Fund	324,905
*	Fidelity	Fidelity Freedom 2055 Fund	308,277
*	Fidelity	Fidelity Freedom 2060 Fund	262,308
*	Fidelity	Fidelity Freedom 2065 Fund	35,168
	John Hancock	John Hancock Global Equity Income	25,856
	T. Rowe Price	Blue Chip Growth Fund I Class	39,374
	JP Morgan	JPMorgan Government Bond Fund	56,592
	JP Morgan	JPMorgan Emerging Markets Equity	26,774
	JP Morgan	JPMorgan Global Bond Fund	8,894
	Alliance Bernstein	AB Small Cap Growth Portfolio	19,763
	Neuberger Berman	NB Real Estate Fund Class	9,657
	American Century	American Century Mid Cap Value Fund	9,763
	MFS	MFS International Growth Fund	39,625
	Franklin Templeton	Western Asset Core Bond Fund	11,917
	JP Morgan	JPMorgan Equity Income	41,938
	Invesco	Invesco Discovery Mid Cap Growth Fund	29,006
	Franklin Templeton	Franklin Small Cap Value Fund	2,782
			4,008,395
Common Collective Fund:			
	Putnam Investment Management, LLC	Putnam Stable Value Fund	30,723
Total Investments			**4,039,118**

Schedule H, Line 4i
Schedule of Assets (Held at End of Year) (continued) EIN: 80-0141488
As of December 31, 2022 Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
*	Notes Receivable from Participants	Interest rates ranging from 4.25% to 6.75%	$ 93,130
Total assets			**$ 4,132,248**

* Represents a party-in-interest, as defined by ERISA.

Note: As all investments are participant-directed, column (d), cost, has been omitted.

Note: The information listed above is derived from information certified by Fidelity Management Trust Company, as permitted by 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulation for Reporting and Disclosure.

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2022

EIN: 80-0141488
Plan Number: 001

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Total that Constitute Non-Exempt Prohibited			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 21,551	X	$ 21,551 (1)	$ -	$ -	$ -
27,563	X	27,563 (1)	-	-	-
87,579		87,579 (1)	-	-	-
28,472	X	28,472 (1)	-	-	-
26,193	X	26,193 (1)	-	-	-
43,584		43,584 (1)	-	-	-
103		103 (1)	-	-	-
24,450	X	24,450 (1)	-	-	-
59,162		59,162 (1)	-	-	-
27,762	X	27,762 (1)	-	-	-
921		921 (1)	-	-	-
138		138 (1)	-	-	-
96		96 (1)	-	-	-
22,696	X	22,696 (1)	-	-	-

(1) Adjustments for earnings related to prior year delinquent contributions were not contributed to the Plan as of December 31, 2022. Therefore, these transactions are not considered corrected as of December 31, 2022

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions (continued)
For the Year Ended December 31, 2022

EIN: 80-0141488
Plan Number: 001

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Total that Constitute Non-Exempt Prohibited			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 7,340		$ 7,340 (2)	$ -	$ -	$ -
37,182	X	37,182 (2)	-	-	-
72,942		72,942 (2)	-	-	-
112		112 (2)	-	-	-
112		112 (2)	-	-	-
260		260 (2)	-	-	-
32,623	X	32,623 (2)	-	-	-
2,223		2,223 (2)	-	-	-
46,460	X	46,460 (2)	-	-	-
37,112	X	37,112 (2)	-	-	-
65		65 (2)	-	-	-
32,239		32,239 (2)	-	-	-
39,732	X	39,732 (2)	-	-	-

(2) Adjustments for earnings related to current year delinquent contributions were not contributed to the Plan as of December 31, 2022. Therefore, these transactions are not considered corrected as of December 31, 2022