

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1998
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) STAFFSCAPES, INC 1070 WEST 124TH AVE, UNIT 900 WESTMINSTER, CO 80234
2b	Employer Identification Number (EIN) 84-1346032
2c	Plan Sponsor's telephone number 303-466-7864
2d	Business code (see instructions) 561300

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.	10/30/2023	JIM THIBODEAU
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 390
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) 390
a(2) Total number of active participants at the end of the plan year		6a(2) 401
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 31
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 432
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 432
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 151
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 5
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 2F 2G 2K 2R 3D 2S 2T		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 STAFFSCAPES, INC	D Employer Identification Number (EIN) 84-1346032

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

(a) Name of insurance carrier MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	MR 61278	0	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid	(b) Total amount of fees paid

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** 0**5** Current value of plan's interest under this contract in separate accounts at year end..... **5** 0**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT****b** Balance at the end of the previous year **7b** 0**c** Additions: (1) Contributions deposited during the year **7c(1)** 0
(2) Dividends and credits..... **7c(2)** 0
(3) Interest credited during the year..... **7c(3)** 0
(4) Transferred from separate account..... **7c(4)** 0
(5) Other (specify below) **7c(5)** 0▶ **LN DISTRIBUTIONS, LNRP , LOAN DEFAULT, MKT VALUE**(6) Total additions..... **7c(6)** 0**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 0**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 0
(2) Administration charge made by carrier..... **7e(2)** 0
(3) Transferred to separate account..... **7e(3)** 0
(4) Other (specify below) **7e(4)** 0▶ **LOAN DISTRIB, MKT VALUE**(5) Total deductions..... **7e(5)** 0**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 STAFFSCAPES, INC	D Employer Identification Number (EIN) 84-1346032	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CHARLES SCHWAB & CO., INC.
94-1737784

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CHARLES SCHWAB INVESTMENT MANAGEMEN
94-3106735

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

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

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

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

EMPOWER ANNUITY INS. CO.

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	SERVICE PROVIDER	56290	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

IMA WEALTH INC

48-1233289

(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?
53	SHAREHOLDER SERVICE PROV	0	Yes ☒ No ☐	Yes ☐ No ☒	17646	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
MASSACHUSETTS MUTUAL LIFE INS. CO.	53	17646

(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.
IMA WEALTH INC 48-1233289	COMMISION AND FEES

(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.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 STAFFSCAPES, INC	D Employer Identification Number (EIN) 84-1346032	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH FUND CLASS R1		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 38-4097324-487	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19301
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GROWTH FUND II FEE CL R1		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 38-4139848-626	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 92176
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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>STAFFSCAPES, INC</u>	D Employer Identification Number (EIN) <u>84-1346032</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	118243	105456
(9) Value of interest in common/collective trusts.....	1c(9)	109310	111477
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7204186	5202029
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7431739	5418962

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7431739	5418962
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	338932	
(B) Participants	2a(1)(B)	835317	
(C) Others (including rollovers)	2a(1)(C)	248549	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1422798
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	5387	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5387
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	397993	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		397993
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1443552
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		382626
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1292896	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1292896
f Corrective distributions (see instructions)	2f		23269
g Certain deemed distributions of participant loans (see instructions)	2g		940
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	10436	
(3) Investment advisory and management fees	2i(3)	45662	
(4) Other	2i(4)	75	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		56173
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1373278
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-990652
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		1022125

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **RICHEY MAY & CO., LLP**

(2) EIN: **71-0911208**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		32783

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

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
DIGITAL REVOLUTION, LLC	46-3504247	001
LIVE POWER INTELLIGENCE COMPANY	81-1005584	001
EQUITABLE FINANCIAL/ HYDRO MESSAGE	13-5570651	001
PAYCHEX/ CREST INSURANCE LAW	16-1124166	001

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 _____.

	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			
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			
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			
e Was this plan covered by a fidelity bond?			
4e			
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			
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			
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			
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			
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			
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			
l Has the plan failed to provide any benefit when due under the plan?			
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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)
HYDRO MESSAGE	84-1294283	001
COLORADO INSURANCE LAW	81-3523710	001

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 STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 STAFFSCAPES, INC		D Employer Identification Number (EIN) 84-1346032
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-1590850 20-3691708		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

**INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS FOR
STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
DECEMBER 31, 2022 AND 2021**

**RICHEY
MAY**



STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 4
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021	5
Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2022	6
Notes to Financial Statements	7 - 15
SUPPLEMENTARY INFORMATION	
Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2022	16
Schedule H, Part IV, Line 4(a) - Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2022	17

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Management
StaffScapes, Inc. 401(k) Profit Sharing Plan
Westminster, Colorado

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

We have performed the audits of the accompanying financial statements of StaffScapes, Inc. 401(k) Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) audit (ERISA Section 103(a)(3)(C)). 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 audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions 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 C to the financial statements, is complete and accurate.

Opinion

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

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

INDEPENDENT AUDITORS' REPORT

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are 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 independent auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

INDEPENDENT AUDITORS' REPORT

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter – Supplementary Information Required by ERISA

The accompanying supplementary information, Schedule of Assets (Held at End of Year) as of December 31, 2022 and Schedule of Delinquent Participant Contributions for the year ended December 31, 2022, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL'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 supplementary information, 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 supplementary information that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

INDEPENDENT AUDITORS' REPORT

Other Matter – Supplementary Information Required by ERISA (Continued)

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

In our opinion:

- The form and content of the supplementary information, other than the information in the supplementary information that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplementary information 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).

R. Chey, May & Co.

Englewood, Colorado
October 19, 2023

STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2022	2021
ASSETS		
Investments, at fair value	\$ 5,313,506	\$ 7,313,496
Receivables-		
Notes receivable from participants	105,456	118,243
Participant contributions receivable	25,426	50,844
Employer contributions receivable	14,250	13,688
Total receivables	145,132	182,775
TOTAL ASSETS	5,458,638	7,496,271
LIABILITIES		
Excess contributions payable	3,881	21,508
NET ASSETS AVAILABLE FOR BENEFITS	\$ 5,454,757	\$ 7,474,763

STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

ADDITIONS TO NET ASSETS

Contributions-	
Participant	\$ 804,257
Participant, rollovers	248,549
Employer	339,494
Investment income (loss)-	
Net depreciation in fair value of investments	(1,443,552)
Dividends and interest	397,993
Interest income on notes receivable from participants	5,387
Total additions to net assets	<u>352,128</u>

DEDUCTIONS FROM NET ASSETS

Benefits paid to participants	1,293,836
Administrative expenses	56,173
Total deductions from net assets	<u>1,350,009</u>

NET DECREASE IN NET ASSETS (997,881)

TRANSFER OF ASSETS OUT OF THE PLAN (1,022,125)

NET DECREASE AND TRANSFERS OF ASSETS (2,020,006)

**NET ASSETS AVAILABLE FOR BENEFITS-
BEGINNING OF YEAR** 7,474,763

END OF YEAR \$ 5,454,757

STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF PLAN

The following description of the StaffScapes, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan documents for a complete description of the Plan's provisions.

1. General

The Plan is a multiple-employer defined contribution plan covering substantially all employees of StaffScapes, Inc. and other adopting employers (collectively, the "Company"). Eligibility varies among the adopting employers, with age requirements ranging from no minimum age to 21 years and terms of service from date of hire to 1 year. As of December 31, 2022 and 2021, the Plan had 23 and 29 adopting employers, respectively.

The original Plan was established effective January 1, 1998, by the Company for the benefit of its employees and the employees of any adopting employer to qualify under Section 401(k) of the Internal Revenue Code (IRC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan's management is responsible for oversight of the Plan. The investment committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's management.

2. Adopting Employer Activity

During the Plan year ending December 31, 2022, participants and assets were transferred into the Plan from the following adopting employer:

- TMAC Investments

During the Plan year ending December 31, 2022, participants and assets were transferred out of the Plan from the following adopting employers:

- Live Power Intelligence Company
- Hydro Massage Products, LLC
- SWABB Co. dba SWABBCO

3. Contributions

Each year, participants may contribute before tax and qualified Roth deferrals to the Plan, up to 100% of annual eligible compensation, as defined in the Plan documents. 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 qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. Each participating employer, at its discretion and according to the adopting participating employer's plan documents, may elect to make a discretionary matching contribution based on a specific matching formula, a safe harbor matching contribution, and/or discretionary contribution based on a uniform percentage of participant compensation.

A. DESCRIPTION OF PLAN (Continued)

4. Participant Accounts

Each participant's account is credited with the participant's contribution, the adopting employer's safe harbor matching contributions, discretionary matching contributions, and discretionary profit-sharing contributions, as well as allocations of the Plan's earnings and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan documents. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

5. Vesting

Participants are vested immediately in their contributions and the adopting employer's safe harbor contributions plus actual earnings thereon. Vesting in the adopting employer's discretionary matching contributions and discretionary profit-sharing contributions is based on years of continuous service, as defined in the adopting employer's plan documents, as applicable.

6. Notes Receivable from Participants

Participants may borrow from their fund accounts at a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, as defined in each individual adopting employer's plan documents. The loans are secured by the balance in the participant's account. The loans bear interest based on the Prime rate plus 1.00% on the date the loan is executed. Principal and interest is paid ratably through monthly payroll deductions.

7. Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or installment payments over a specified period of time (annually, quarterly or monthly), not exceeding the participants' life expectancy or joint life expectancy with their designated beneficiary, or as part lump sum and part installment payments, as defined in each adopting employer's plan documents. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

8. Forfeited Accounts

At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$16,433 and \$24,487, respectively. These accounts will be used to pay future Plan expenses. Any forfeitures left after paying Plan expenses will be used to reduce future employer contributions. During 2022, Plan expenses were reduced by \$141 from forfeited non-vested accounts.

B. SUMMARY OF ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting. Certain adjustments have been made to the financial statements in order for them to conform to the accrual basis of accounting.

2. Use of Estimates

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

3. Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment advisors and custodian. See Note D for discussion of fair value measurements.

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

4. 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 on the statement of changes in net assets available for benefits and are expensed when they are incurred.

5. Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as excess contributions payable, with a corresponding reduction to participant contributions. The Plan distributed the 2022 excess contributions of \$3,881 to the applicable participants prior to March 15, 2023. The Plan distributed the 2021 excess contributions of \$21,508 to the applicable participants prior to March 15, 2022.

6. Payments of Benefits

Benefits are recorded when paid.

B. SUMMARY OF ACCOUNTING POLICIES (Continued)

7. Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses on the statement of changes in net assets available for benefits. Investment related expenses are included in net depreciation of fair value of investments on the statement of changes in net assets available for benefits.

C. CERTIFIED INVESTMENT INFORMATION

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, 2022 and 2021, and net appreciation in fair value of investments, dividends and interest, and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Empower Trust Company (the Custodian) and Reliance Trust Company (the former Custodian). Reliance Trust Company executed investment transactions for the period from January 1, 2021 to October 28, 2022. Empower Trust Company executed investment transactions for the period from October 29, 2022 to December 31, 2022.

D. FAIR VALUE MEASUREMENTS

Financial Accounting Standard Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements* (ASC 820), defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not assumptions specific to the entity.

ASC 820 specifies a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques reflect assumptions other market participants would use based upon the market data obtained from independent sources (observable inputs). In accordance with ASC 820, the following summarizes the fair value hierarchy:

Level 1 – Unadjusted quoted market prices for identical assets and liabilities in an active market that the Plan has the ability to access.

Level 2 – Inputs other than the quoted market prices in active markets that are observable either directly or indirectly.

D. FAIR VALUE MEASUREMENTS (Continued)

Level 3 – Inputs based on prices or valuation techniques that are unobservable and significant to the overall fair value measurements.

ASC 820 requires the use of observable market data, when available, in making fair value measurements. When inputs used to measure fair value fall within different levels of the hierarchy, the level within which the fair value measurement is categorized is based on the lowest level input that is significant to the fair value measurements. Valuation techniques used need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

While the Plan believes its valuation methods are appropriate and consistent with those used by other market participants, the use of different methods or assumptions to estimate the fair value of certain financial statement items could result in a different estimate of fair value at the reporting date. Those estimated values may differ significantly from the values that would have been used had a readily available market for such items existed, or had such items been liquidated, and those differences could be material to the financial statements.

The following is a description of the valuation methodologies used for assets measured at fair value. Except for the change in measurement of collective funds from a Level 2 input to Net Asset Value (NAV), there have been no changes in the methodologies used at December 31, 2022 and 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 NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective funds (2022): Valued at the NAV of units held. The NAV, as provided by the Custodian, 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. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Collective funds (2021): Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS (Continued)

Assets Measured at Fair Value

The following are the major categories of assets measured at fair value on a recurring basis as of December 31, 2022:

Description	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 5,202,029	\$ -	\$ -	\$ 5,202,029
Total assets in the fair value hierarchy	5,202,029	-	-	5,202,029
Investments measured at NAV as a practical expedient ^(a)	-	-	-	111,477
Total investments, at fair value	\$ 5,202,029	\$ -	\$ -	\$ 5,313,506

^(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or as 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 are the major categories of assets measured at fair value on a recurring basis as of December 31, 2021:

Description	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 7,204,186	\$ -	\$ -	\$ 7,204,186
Collective funds	\$ -	\$ 109,310	\$ -	\$ 109,310

Fair Value of Other Financial Instruments

Due to their short-term nature, the carrying value of short-term receivables and short-term payables approximate their fair value as of December 31, 2022 and 2021.

Investments Measured Using the NAV per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2022. At December 31, 2021, there were no investments for which the fair value was measured using the NAV per share practical expedient. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective funds	\$ 111,477	n/a	Daily	Daily

E. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as risk of foreign currency fluctuations relative to the U.S. Dollar, interest rate risk, credit risk, issuer going concern risk, and overall market volatility. During the year ended December 31, 2022, net depreciation in fair values of investments approximated \$1.44 million. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) contains various provisions impacting qualified retirement plans and their participants. These provisions may be adopted by plans immediately while implementing amendments at a later date. Where amendments to the Plan would be required, the CARES Act permits employers to formalize the amendments as late as last day of the Plan year beginning on or after January 1, 2022. All such amendments will be retroactively effective to March 27, 2020, or a later stated effective date.

On December 29, 2022, the SECURE 2.0 Act of 2022 was signed into law. The SECURE 2.0 Act contains provisions designed to make retirement plans more accessible to employees and less complicated for employers to establish and administer. While plan amendments are not required immediately, they must be adopted by the end of the first plan year beginning on or after January 1, 2025.

F. 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 will become 100% vested in their employer contributions.

G. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Custodian and therefore these transactions qualify as party-in-interest transactions.

The Company pays certain Plan accounting and administrative expenses. The Company incurred \$12,776 for accounting and administrative expenses during the year ended December 31, 2022. These fees are not reflected in the accompanying financial statements.

Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments on the statement of changes in net assets available for benefits, as they are paid through revenue sharing, rather than direct payment. The Company pays directly any other fees related to the Plan's operations. These party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

H. PROHIBITED TRANSACTIONS

As required by ERISA Section 2510.3-102, the plan sponsor is required to segregate employee contributions to the Plan from its general assets as soon as practicable but in no event more than 15 business days following the end of the month in which amounts are withheld from wages. Due to the change in the Custodian's system during the fourth quarter of 2022, contributions from the October 2022 payrolls were not able to be transferred to, and accepted by, the Custodian before the 15 business day limitation. Total employee contributions for the pay periods were \$32,783. Employee contributions for these pay periods are considered prohibited transactions. The Plan sponsor will make payment of \$596 to compensate the Plan for lost investment earnings relating to this prohibited transaction. There were no prohibited transactions during the year ended 2021.

I. TAX STATUS

The Plan uses a prototype plan document sponsored by Empower Retirement LLC (Empower). Empower received an opinion letter from the IRS, dated April 7, 2021, which states that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. Although the Plan has been amended since the prototype plan received the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan 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.

J. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2022	2021
Net assets available for benefits per the financial statements	\$ 5,454,757	\$ 7,474,763
Less: participant contributions receivable	(25,426)	(50,844)
Less: employer contributions receivable	(14,250)	(13,688)
Add: excess contributions payable	3,881	21,508
Net assets available for benefits per Form 5500	<u>\$ 5,418,962</u>	<u>\$ 7,431,739</u>

STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

J. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

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

	<u>Amounts</u>
Net decrease in net assets per the financial statements	\$ (997,881)
Less: participant contributions receivable	25,418
Less: employer contributions receivable	(562)
Less: excess contributions payable	<u>(17,627)</u>
Net decrease in net assets per Form 5500	<u>\$ (990,652)</u>

K. SUBSEQUENT EVENTS

The Plan's management has evaluated subsequent events through October 19, 2023, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
EMPLOYER ID #84-1346032, PLAN #001
SCHEDULE H, PART IV, LINE 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2022

(a)	Identity of issuer, borrower, (b) lessor or similar party	Description of investment including maturity date, rate (c) of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Alta Trust	Carillon Eagle Mid Cap Growth Mutual Fund	**	\$ 282,996
	American Funds	EuroPacific Growth Mutual Fund	**	195,822
	DFA	Real Estate Securities Portfolio Mutual Fund	**	59,089
	JPMorgan	Government Bond Mutual Fund	**	6,033
*	MassMutual	Total Return Bond Mutual Fund	**	385,254
*	MassMutual	S&P 500 Index Mutual Fund	**	789,475
	T. Rowe Price	Retirement 2015 Mutual Fund	**	33,026
	T. Rowe Price	Retirement 2020 Mutual Fund	**	11,852
	T. Rowe Price	Retirement 2025 Mutual Fund	**	92,313
	T. Rowe Price	Retirement 2030 Mutual Fund	**	133,126
	T. Rowe Price	Retirement 2035 Mutual Fund	**	527,802
	T. Rowe Price	Retirement 2040 Mutual Fund	**	433,577
	T. Rowe Price	Retirement 2045 Mutual Fund	**	177,332
	T. Rowe Price	Retirement 2050 Mutual Fund	**	406,813
	T. Rowe Price	Retirement 2055 Mutual Fund	**	369,286
	T. Rowe Price	Retirement 2060 Mutual Fund	**	52,552
	T. Rowe Price	Retirement Balanced Mutual Fund	**	99,044
	Vanguard	Equity Income Mutual Fund	**	282,370
	Vanguard	Federal Money Market Mutual Fund	**	372,555
	Vanguard	Mid-Cap Index Mutual Fund	**	77,546
	Vanguard	Small-Cap Index Mutual Fund	**	125,265
	Vanguard	Small-Cap Value Index Mutual Fund	**	158,069
	Victory Sycamore	Established Value Mutual Fund	**	130,832
	Wilmington Trust	Large Cap Growth II Collective Fund	**	92,176
	Wilmington Trust	Small Cap Growth I Collective Fund	**	19,301
*	Notes receivable from participants	Participant loans secured by the balances in the participants' accounts with interest from 4.25% to 6.50% per annum.	-	105,456
				<u>\$ 5,418,962</u>

* Represents a party-in-interest to the Plan.

** Investments are participant-directed; therefore, cost information has been omitted.

STAFFSCAPES, INC. 401(K) PROFIT SHARING PLAN
 EMPLOYER ID #84-1346032, PLAN #001
 SCHEDULE H, PART IV, LINE 4(a)
 SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Full Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 33,379	\$ 33,379	\$ -	\$ -	\$ -

A. Name Of Plan Staffscapes, Inc.	B. Three-Digit plan number 001
C. Plan Year 1/1/2022 - 12/31/2022	D. Employer Identification Number 841346032

Multiple-Employer Plan Participating Employer Information

1. Participating Employer Name	2.Participating Employer EIN	3. Percentage of Contributions	4. Aggregate Account Balances at End of Year Attributable to Participating Employer
Staffscapes, Inc.	84-1346032	5.04%	1,000,051.69
All Pro Restoration	45-4875873	2.34%	201,303.28
Artemis Vein & Cosmetic Center	45-3825956	1.17%	93,207.78
Bison Design	84-1188915	3.11%	1,021,388.72
Breckenridge Lands LLC	84-1421129	5.96%	316,512.62
Datalere, LLC	81-3522365	2.29%	305,806.79
DAWN Clinic	83-2074214	0.40%	7,327.52
Digital Revolution LLC	46-3504247	5.03%	102,040.73
Fix It 24/7 LLC	84-1346032	0.00%	294.80
Golden West Plumbing, Heating	26-0021764	5.25%	571,809.65
IPM Colorado, LLC	38-3978699	0.85%	28,885.84
Live Power Intelligence Co	81-1005587	0.00%	17,716.67
Mountain TRAX	47-3119363	0.28%	1,781.85
NCSL International	84-6036443	0.27%	107,729.16
Pawnee Waste LLC	81-1197720	0.87%	12,774.55
Personalized Lazer Design	33-0998296	1.28%	69,344.94
Polar Gas	20-2997551	0.00%	328,265.38

1. Participating Employer Name	2.Participating Employer EIN	3. Percentage of Contributions	4. Aggregate Account Balances at End of Year Attributable to Participating Employer
Poudre Valley Capital LLC	46-4741460	6.18%	582,173.65
Southern Plains Land Trust	84-1470479	2.02%	147,213.44
StaffScapes, Inc	84-1346032	0.00%	0.07
Suazo Law LLC	85-1285180	2.43%	75,302.20
Tender Care Assisted Living, L	46-4255497	0.00%	35,122.01
The Novak Agency, Inc.	84-1526567	0.78%	41,391.47
TMAC Investments	27-1388857	54.46%	350,577.31

TRANSACTIONS FOR REVIEW (5% REPORTABLE)

StaffScapes, Inc.

29-OCT-22 to 31-DEC-22

05-JUN-23 07:15:04

GA_ID	INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES
789496-01	ITRPMX	0.00	0.00	0	(21.00)	(1.35)	15	(19.99)
789496-01	ITRPNX	0.00	0.00	0	(12.71)	(0.81)	11	(12.08)
789496-01	ITRPTX	0.00	0.00	0	(5.02)	(0.45)	2	(4.93)
789496-01	IVEIRX	0.00	0.00	0	(1.40)	(0.02)	5	(1.35)
789496-01	IVMFXX	0.00	0.00	0	(8.49)	(8.49)	4	(8.49)
789496-01	ITRPDX	207.70	13.72	2	0.00	0.00	0	0.00
789496-01	ITRPJX	463.81	31.23	3	0.00	0.00	0	0.00
789496-01	ITRPKX	601.92	38.83	4	0.00	0.00	0	0.00
789496-01	ITRPMX	1,110.75	71.89	9	0.00	0.00	0	0.00
789496-01	ITRPNX	1,099.87	70.37	10	0.00	0.00	0	0.00
789496-01	ITRPTX	346.16	30.88	2	0.00	0.00	0	0.00
789496-01	IVEIRX	52.68	0.57	2	0.00	0.00	0	0.00
789496-01	IVMFXX	677.12	677.12	4	0.00	0.00	0	0.00
789496-01	IVEIRX	144.50	1.72	10	0.00	0.00	0	0.00
789496-01	ITRPDX	213,962.81	14,486.31	2	0.00	0.00	0	0.00
789496-01	ITRPJX	12,975.21	944.34	12	0.00	0.00	0	0.00
789496-01	ITRPKX	522.98	38.68	9	0.00	0.00	0	0.00
789496-01	ITRPMX	2,132.09	151.64	15	0.00	0.00	0	0.00
789496-01	ITRPLX	269.49	18.69	6	0.00	0.00	0	0.00
789496-01	ITRPMX	1,539.03	109.54	36	0.00	0.00	0	0.00
789496-01	ITRPNX	1,088.94	76.47	39	0.00	0.00	0	0.00
789496-01	ITRPTX	433.93	41.13	4	0.00	0.00	0	0.00
789496-01	ITRPDX	207.70	15.24	2	0.00	0.00	0	0.00
789496-01	ITRPJX	455.59	33.95	3	0.00	0.00	0	0.00
789496-01	ITRPKX	4,083.72	292.53	4	0.00	0.00	0	0.00
789496-01	ITRPMX	1,199.21	85.96	9	0.00	0.00	0	0.00
789496-01	ITRPNX	1,295.34	91.61	10	0.00	0.00	0	0.00
789496-01	ITRPTX	346.16	33.06	2	0.00	0.00	0	0.00
789496-01	IVEIRX	56.20	0.67	2	0.00	0.00	0	0.00
789496-01	IVMFXX	684.19	684.19	4	0.00	0.00	0	0.00
789496-01	ITRPTX	81.21	7.73	2	0.00	0.00	0	0.00
789496-01	IVMFXX	44.48	44.48	4	0.00	0.00	0	0.00
789496-01	ITRPJX	12,030.80	854.46	5	0.00	0.00	0	0.00
789496-01	ITRPKX	33,201.24	2,258.59	5	0.00	0.00	0	0.00
789496-01	ITRPLX	4,969.63	332.86	2	0.00	0.00	0	0.00
789496-01	ITRPMX	26,680.16	1,821.17	13	0.00	0.00	0	0.00
789496-01	ITRPNX	16,059.40	1,083.63	11	0.00	0.00	0	0.00
789496-01	ITRPTX	6,499.12	591.37	2	0.00	0.00	0	0.00
789496-01	IVEIRX	2,222.32	25.20	4	0.00	0.00	0	0.00
789496-01	IVMFXX	6,568.24	6,568.24	2	0.00	0.00	0	0.00
789496-01	ITRPTX	6.62	0.60	8	0.00	0.00	0	0.00
789496-01	IVMFXX	13.49	13.49	8	0.00	0.00	0	0.00
789496-01	ITRPJX	0.00	0.00	0	(4,841.61)	(348.32)	2	(4,904.31)
789496-01	IVMFXX	4,841.61	4,841.61	2	0.00	0.00	0	0.00
789496-01	ITRPJX	0.00	0.00	0	(5.26)	(0.36)	3	(5.11)
789496-01	ITRPKX	0.00	0.00	0	(24.49)	(1.62)	5	(23.74)
789496-01	ITRPLX	0.00	0.00	0	(3.67)	(0.24)	2	(3.56)
789496-01	ITRPMX	0.00	0.00	0	(25.01)	(1.66)	18	(24.24)
789496-01	ITRPNX	0.00	0.00	0	(11.84)	(0.77)	11	(11.46)
789496-01	ITRPTX	0.00	0.00	0	(4.81)	(0.43)	2	(4.72)
789496-01	IVEIRX	0.00	0.00	0	(2.97)	(0.03)	6	(2.88)
789496-01	IVMFXX	0.00	0.00	0	(8.50)	(8.50)	4	(8.50)
789496-01	ITRPMX	0.00	0.00	0	(3,830.87)	(253.53)	4	(3,714.25)

GA_ID	INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES
789496-01	ITRPMX	0.00	0.00	0	(656.54)	(43.22)	2	(633.20)
789496-01	IVEIRX	0.00	0.00	0	(451.17)	(4.92)	2	(433.53)
789496-01	ITRPTX	101.90	9.04	2	0.00	0.00	0	0.00
789496-01	IVMFXX	30.81	30.81	4	0.00	0.00	0	0.00
789496-01	ITRPJX	452.11	30.67	3	0.00	0.00	0	0.00
789496-01	ITRPKX	603.17	39.24	4	0.00	0.00	0	0.00
789496-01	ITRPLX	247.25	15.84	2	0.00	0.00	0	0.00
789496-01	ITRPMX	1,294.44	84.49	11	0.00	0.00	0	0.00
789496-01	ITRPNX	867.21	55.99	8	0.00	0.00	0	0.00
789496-01	ITRPTX	346.16	30.82	2	0.00	0.00	0	0.00
789496-01	IVEIRX	152.78	1.67	4	0.00	0.00	0	0.00
789496-01	IVMFXX	601.79	601.79	4	0.00	0.00	0	0.00
789496-01	ITRPDX	3,452.90	231.12	4	0.00	0.00	0	0.00
789496-01	ITRPJX	807.18	55.06	6	0.00	0.00	0	0.00
789496-01	ITRPKX	1,292.54	84.53	8	0.00	0.00	0	0.00
789496-01	ITRPLX	193.10	12.44	2	0.00	0.00	0	0.00
789496-01	ITRPMX	2,412.94	158.33	24	0.00	0.00	0	0.00
789496-01	ITRPNX	1,810.89	117.51	16	0.00	0.00	0	0.00
789496-01	ITRPTX	3,729.82	333.62	4	0.00	0.00	0	0.00
789496-01	IVEIRX	286.44	3.16	10	0.00	0.00	0	0.00
789496-01	IVMFXX	1,161.27	1,161.27	8	0.00	0.00	0	0.00

LEGEND

INVESTMENT OPTION:

1ASTSGI

Small Cap Growth Fund Class R1

1HRAUX

Carillon Eagle Mid Cap Growth R6

1MMIZX

MM S&P 500(R) Index I

1OGGYX

JPMorgan Government Bond R6

1ITBRX

T. Rowe Price Retirement I 2020 I

1ITPCX

T. Rowe Price Retirement I 2030 I

1ITRPX

T. Rowe Price Retirement I 2025 I

1ITRPMX

T. Rowe Price Retirement I 2050 I

1ITRPTX

T. Rowe Price Retirement Balanced I

1IVEVIX

Victory Sycamore Established Value I

1VMFXX

Vanguard Federal Money Market Inv

1VSMAX

Vanguard Small Cap Index Adm

4MKSCX

MassMutual US Government Mny Mkt Fd

1IDFEX

DFA Real Estate Securities I

1LCIIRI

Large Cap Growth Fund II Fee Class R1

1MSPZX

MassMutual Total Return Bond I

1RERGX

American Funds EuroPacific Gr R6

1ITRFGX

T. Rowe Price Retirement I 2015 I

1ITRPDX

T. Rowe Price Retirement I 2040 I

1ITRPJX

T. Rowe Price Retirement I 2035 I

1ITRPLX

T. Rowe Price Retirement I 2060 I

1ITRPNX

T. Rowe Price Retirement I 2055 I

1VEIRX

Vanguard Equity-Income Adm

1VIMAX

Vanguard Mid Cap Index Fund - Admiral

1VSIAX

Vanguard Small Cap Value Index Admiral

3VMFXX

Vanguard Federal Money Market Inv

4VMFXX

Vanguard Federal Money Market Inv

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

StaffScapes, Inc.

29-OCT-22 to 31-DEC-22

05-JUN-23 07:15:04

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IATSGI			20,692.37	19,300.56
IDFEX			62,144.76	59,087.81
IHRAUX			294,449.88	282,995.87
ILCHIRI			96,962.24	92,176.28
IMMIZX			995,944.63	789,475.03
IMSPZX			383,896.00	385,254.13
IOGGYX			6,083.32	6,033.15
IRERGX			185,963.15	195,821.49
ITRBRX			12,532.96	11,852.19
ITRFGX			34,965.00	33,025.57
ITRPCX			139,335.15	133,126.47
ITRPDX			456,964.28	433,576.94
ITRPHX			97,696.41	92,313.63
ITRPJX			548,013.58	527,802.07
ITRPKX			184,256.85	177,332.84
ITRPLX			54,261.84	52,551.69
ITRPMX			422,212.72	406,813.29
ITRPNX			382,085.25	369,285.50
ITRPTX			103,481.87	99,043.93
IVEIRX			294,046.64	282,370.41
IVEVIX			137,216.29	130,831.50
IVIMAX			77,764.47	77,546.63
IVMFXX			356,121.52	356,121.52
IVSIAX			159,782.00	158,069.27
IVSMAX			128,345.13	125,264.90
TOTALS			5,635,218.31	5,297,072.67
PARTICIPANT LOANS	VARIOUS	4.25-6.5	104,495.95	104,515.98
FORFEITURES			16,433.47	16,433.47