

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 03/01/2022 and ending 02/28/2023	
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 COMPUTER SERVICES, INC. AND SUBSIDIARIES PROFIT SHARING PLAN AND TRUST	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 09/01/2006
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) COMPUTER SERVICES, INC. 3901 TECHNOLOGY DR PADUCAH, KY 42001	2b	Employer Identification Number (EIN) 61-0649699
		2c	Plan Sponsor's telephone number 270-442-7361
		2d	Business code (see instructions) 518210

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.	12/05/2023	BETH RIDDLE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	12/05/2023	BETH RIDDLE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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 1553
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) 1222
a(2) Total number of active participants at the end of the plan year		6a(2) 1293
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 381
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1674
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 5
f Total. Add lines 6d and 6e		6f 1679
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 1543
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 70
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2H 2J 2K 2T 3H		
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 03/01/2022 and ending 02/28/2023	
A Name of plan COMPUTER SERVICES, INC. AND SUBSIDIARIES PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPUTER SERVICES, INC.	D Employer Identification Number (EIN) 61-0649699

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 CMFG 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
39-1240740	62626	016-0046-7	1679	03/01/2022	02/28/2023

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.

(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** 9704938**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****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 ▶**b** Balance at the end of the previous year **7b** 11901527**c** Additions: (1) Contributions deposited during the year **7c(1)** 185540
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 166613
(4) Transferred from separate account..... **7c(4)** 4044037
(5) Other (specify below) **7c(5)**(6) Total additions..... **7c(6)** 4396190**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 16297717**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 4788124
(2) Administration charge made by carrier..... **7e(2)** 21179
(3) Transferred to separate account..... **7e(3)** 1783476
(4) Other (specify below) **7e(4)**(5) Total deductions..... **7e(5)** 6592779**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 9704938

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)	
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)	
(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)	
(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 03/01/2022 and ending 02/28/2023		
A Name of plan COMPUTER SERVICES, INC. AND SUBSIDIARIES PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPUTER SERVICES, INC.	D Employer Identification Number (EIN) 61-0649699	

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
CPI QUALIFIED PLAN CONSULTANTS
48-1205033

(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)

BAIRD TRUST COMPANY

10200 FOREST GREEN BLVD, SUITE 500
LOUISVILLE, KY 40223

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	307893	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MESIROW FINANCIAL INVESTMENT

353 N CLARK ST
CHICAGO, IL 60654-4704

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	147228	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CPI QUALIFIED PLAN CONSULTANTS

48-1205033

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 17 37 38 50 64	NONE	135005	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

BARNES & THORNBURG

700 LIST SOURCE BANK CENTER
SOUTH BEND, IN 46601

(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?
29 50	NONE	39936	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDUCIARY OUTSOURCING, LLC

2225 W WHISPERING WIND DR, STE 201
PHOENIX, AZ 85085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	34002	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FORVIS, LLP

44-0160260

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	23215	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning 03/01/2022 and ending 02/28/2023		
A Name of plan COMPUTER SERVICES, INC. AND SUBSIDIARIES PROFIT SHARING PLAN AND TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPUTER SERVICES, INC.		D Employer Identification Number (EIN) 61-0649699

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	9994861	1620
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	700559	3987607
(2) Participant contributions.....	1b(2)	191202	235598
(3) Other.....	1b(3)	518300	29256
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	3345971	1839316
(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)	39439952	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	137268692	
(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)	1597901	1440234
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	70608230	211686928
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	11901527	9704938
(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	275567195	228925497

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	92551	
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	92551	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	275474644	228925497
---	-----------	-----------	-----------

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)	3987607	
(B) Participants	2a(1)(B)	5137881	
(C) Others (including rollovers)	2a(1)(C)	303897	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		9429385
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	60117	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	1145442	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	93492	
(F) Other	2b(1)(F)	62700	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1361751
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	1538660	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2488032	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		4026692
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	177106818	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	189048007	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-11941189
(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)		-11426957
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-8550318
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	37311550	
(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)		37311550
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	97153	
(2) Contract administrator fees	2i(2)	135005	
(3) Investment advisory and management fees	2i(3)	455121	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		687279
j Total expenses. Add all expense amounts in column (b) and enter total	2j		37998829
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-46549147
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **FORVIS, LLP**

(2) EIN: **44-0160260**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 03/01/2022 and ending 02/28/2023		
A Name of plan COMPUTER SERVICES, INC. AND SUBSIDIARIES PROFIT SHARING PLAN AND TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPUTER SERVICES, INC.		D Employer Identification Number (EIN) 61-0649699
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): 75-3182674		
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

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 _____



Computer Services, Inc. and Subsidiaries Profit Sharing Plan and Trust

EIN 61-0649699 PN 001

**Independent Auditor's Report, Financial Statements
and Supplemental Schedules**

February 28, 2023 and 2022



Computer Services, Inc. and Subsidiaries
Profit Sharing Plan and Trust
February 28, 2023 and 2022

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Independent Auditor's Report

Plan Administrator and Profit-Sharing Committee
Computer Services, Inc. and Subsidiaries
Profit Sharing Plan and Trust
Paducah, Kentucky

Scope and Nature of the Employee Retirement Income Security Act of 1974 (ERISA) Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of the Computer Services, Inc. and Subsidiaries Profit Sharing Plan and Trust (Plan), an employee benefit plan subject to ERISA, as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of February 28, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the years ended February 28, 2023 and 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion on the Financial Statements

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and there 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 substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

Other Matters – Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

FORVIS, LLP

Evansville, Indiana
November 17, 2023

Federal Employer Identification Number: 44-0160260

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Statements of Net Assets Available for Benefits February 28, 2023 and 2022

Assets

	<u>2023</u>	<u>2022</u>
Investments		
At fair value	\$ 213,526,246	\$ 250,662,845
At contract value	<u>9,704,936</u>	<u>11,901,527</u>
Total investments	<u>223,231,182</u>	<u>262,564,372</u>
Receivables		
Employer contribution	3,987,607	700,559
Participant contributions	235,598	191,202
Accrued interest and dividends	29,256	518,300
Notes receivable from participants	<u>1,440,234</u>	<u>1,597,901</u>
Total receivables	<u>5,692,695</u>	<u>3,007,962</u>
Cash	<u>1,620</u>	<u>9,994,861</u>
Total assets	<u>228,925,497</u>	<u>275,567,195</u>

Liabilities

Accrued expenses	<u>-</u>	<u>92,551</u>
Total liabilities	<u>-</u>	<u>92,551</u>
Net Assets Available for Benefits	<u><u>\$ 228,925,497</u></u>	<u><u>\$ 275,474,644</u></u>

Computer Services, Inc. and Subsidiaries
Profit Sharing Plan and Trust
Statements of Changes in Net Assets Available for Benefits
Years Ended February 28, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments	\$ (23,368,146)	\$ 17,326,859
Interest and dividends	<u>5,294,951</u>	<u>8,489,676</u>
Net investment income (loss)	<u>(18,073,195)</u>	<u>25,816,535</u>
Interest Income on Notes Receivable from Participants	<u>93,492</u>	<u>108,428</u>
Contributions		
Employer	3,987,607	10,692,559
Participants	5,137,881	4,678,160
Rollovers	<u>303,897</u>	<u>131,420</u>
Total contributions	<u>9,429,385</u>	<u>15,502,139</u>
Total additions (reductions)	<u>(8,550,318)</u>	<u>41,427,102</u>
Deductions		
Benefits paid to participants	37,311,550	32,929,177
Administrative expenses	<u>687,279</u>	<u>970,937</u>
Total deductions	<u>37,998,829</u>	<u>33,900,114</u>
Net Increase (Decrease)	(46,549,147)	7,526,988
Net Assets Available for Benefits, Beginning of Year	<u>275,474,644</u>	<u>267,947,656</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 228,925,497</u></u>	<u><u>\$ 275,474,644</u></u>

Computer Services, Inc. and Subsidiaries Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Note 1: Description of the Plan

The following description of the Computer Services, Inc. and Subsidiaries Profit Sharing Plan and Trust (Plan) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan sponsored by Computer Services, Inc. (Company) for the benefit of substantially all of its employees who have at least one year of service. Related employers who also participate in the Plan include Computer Services LLC; ATTUS Technologies, Inc.; McCoy Myers & Associates, Inc.; Summit Financial Solutions, Inc.; Heartland Communications Internet Services, Inc.; HEIT Consulting, Inc.; Myriad Systems, Inc.; and Tran Tec, Inc. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Matrix Trust Company is the trustee of the Plan and serves as Plan custodian.

Contributions

The Plan permits eligible employees, through a salary deferral election, to have the Company make annual contributions of up to 100% of eligible compensation. Employee rollover and catch-up contributions are also permitted. The Company made no discretionary matching contributions to the Plan for the years ended February 28, 2023, and 2022. For the years ended February 28, 2023, and 2022, the Company made discretionary employer basic contributions up to 3% of total eligible compensation paid to eligible participants of the Plan during the fiscal years. For the years ended February 28, 2023, and 2022, the Company made discretionary profit-sharing contributions of 4% and 12.1%, respectively, of total eligible compensation paid to eligible participants of the Plan during the fiscal years. Contributions are subject to certain limitations.

At February 28, 2022, the Plan held unallocated cash balances of approximately \$10,000,000, related to pre-funding of the Plan year profit-sharing and discretionary employer basic contributions that were allocated to the participant accounts shortly after the 2022 Plan year-end.

Participant Investment Account Options

Each participant has the option of directing his or her contributions into any of the separate investment options and may change the allocation quarterly. Employer discretionary and profit-sharing contributions to the Plan are invested at the discretion of the Company.

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Participant Accounts

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

Vesting

Participants are immediately vested in their voluntary contributions, plus earnings thereon. Vesting in the Company's contribution portion of their accounts, plus earnings thereon, is based on years of continuous service. A participant terminating employment for any reason other than death, disability or after normal retirement age is fully vested after six years of continuous service. The nonvested balance is forfeited upon termination of service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000, up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account. All loans are covered by demand notes and are repayable over a period not to exceed five years (except for loans for the purchase of a principal residence) through payroll withholdings, unless the participant is paying the loan in full. Interest on the loans is based on local prevailing rates as determined by the Plan administrator.

Payment of Benefits

Upon termination of service, an employee may elect to receive either a lump-sum amount equal to the value of his or her account or installments over a fixed period of time not to exceed 30 years or the joint life expectancy of the participant and the participant's beneficiary.

Forfeited Accounts

At February 28, 2023, and 2022, forfeited nonvested accounts totaled \$323,045 and \$288,697, respectively. Forfeitures of profit-sharing and employer basic contributions are allocated to participants based on compensation while forfeitures of matching contributions are used to reduce future employer matching contributions, as applicable. During each of the Plan years ended February 28, 2023 and 2022, \$228,717 was allocated to participants from forfeited nonvested accounts pertaining to employer profit-sharing and discretionary employer basic contributions.

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Quoted market prices, if available, are used to value investments. Mutual funds are valued at the net asset value of shares held by the Plan at year-end. Common stocks were valued at the closing price reported on the active market on which the individual securities are traded. Corporate bonds were valued on the basis of yields currently available on comparable securities of issuers with similar credit ratings. Money market funds are valued at cost, which approximates fair value. Fully benefit-responsive investment contracts are valued at contract value. Contract value represents contributions made under the contract, plus interest at the contract rate, less participant withdrawals and administrative expenses.

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

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balance, plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan Document.

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

Note 3: Certification of Plan Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Matrix Trust Company, a qualified institution and trustee of the Plan, has certified the following investment information included in the accompanying financial statements and ERISA-required supplemental schedules is complete and accurate:

- Investments as shown in the statements of net assets available for benefits and related disclosures as of February 28, 2023 and 2022
- Investment income (loss) as shown in the statements of changes in net assets available for benefits for the years ended February 28, 2023 and 2022
- Investment information included in the accompanying schedule of assets (held at end of year) as of February 28, 2023, and schedule of reportable transactions for the year ended February 28, 2023

The Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedules.

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Note 4: Net Assets by Nonparticipant- and Participant-Directed Investments

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant- and participant-directed investments is as follows:

	2023		
	Nonparticipant-Directed Employer Profit-Sharing Fund	Participant-Directed Funds	Total
Additions			
Investment income (loss)			
Net depreciation in fair value of investments	\$ (16,036,021)	\$ (7,332,125)	\$ (23,368,146)
Interest and dividends	2,969,607	2,325,344	5,294,951
Net investment income (loss)	(13,066,414)	(5,006,781)	(18,073,195)
Interest income on notes receivable from participants	93,492	-	93,492
Contributions			
Employer	3,987,607	-	3,987,607
Participants	-	5,137,881	5,137,881
Rollovers	-	303,897	303,897
	3,987,607	5,441,778	9,429,385
Transfers from nonparticipant-directed fund to participant-directed funds	-	1,332,805	1,332,805
Total additions (reductions)	(8,985,315)	1,767,802	(7,217,513)
Deductions			
Benefits paid to participants	24,778,816	12,532,734	37,311,550
Administrative expenses	687,279	-	687,279
	25,466,095	12,532,734	37,998,829
Transfers from nonparticipant-directed fund to participant-directed funds	1,332,805	-	1,332,805
Total deductions	26,798,900	12,532,734	39,331,634
Net decrease	(35,784,215)	(10,764,932)	(46,549,147)
Net assets available for benefits, beginning of year	199,027,121	76,447,523	275,474,644
Net assets available for benefits, end of year	\$ 163,242,906	\$ 65,682,591	\$ 228,925,497

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

	2022		
	Nonparticipant-Directed Employer Profit-Sharing Fund	Participant-Directed Funds	Total
Additions			
Investment income			
Net appreciation (depreciation) in fair value of investments	\$ 18,857,548	\$ (1,530,689)	\$ 17,326,859
Interest and dividends	3,354,741	5,134,935	8,489,676
Net investment income	22,212,289	3,604,246	25,816,535
Interest income on notes receivable from participants	108,428	-	108,428
Contributions			
Employer	10,692,559	-	10,692,559
Participants	-	4,678,160	4,678,160
Rollovers	-	131,420	131,420
	10,692,559	4,809,580	15,502,139
Transfers from nonparticipant-directed fund to participant-directed funds	-	1,612,112	1,612,112
Total additions	33,013,276	10,025,938	43,039,214
Deductions			
Benefits paid to participants	16,496,364	16,432,813	32,929,177
Administrative expenses	970,937	-	970,937
	17,467,301	16,432,813	33,900,114
Transfers from nonparticipant-directed fund to participant-directed funds	1,612,112	-	1,612,112
Total deductions	19,079,413	16,432,813	35,512,226
Net increase (decrease)	13,933,863	(6,406,875)	7,526,988
Net assets available for benefits, beginning of year	185,093,258	82,854,398	267,947,656
Net assets available for benefits, end of year	\$ 199,027,121	\$ 76,447,523	\$ 275,474,644

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Note 5: Related-Party and Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association or relatives of such persons.

The Plan recorded \$307,893 and \$778,751 of investment management, trustee and custodial fees to Baird Trust Company and Matrix Trust Company for the years ended February 28, 2023, and 2022, respectively. The Plan recorded \$147,228 and \$0 of investment management fees to Mesirow Financial Investment Management for the years ended February 28, 2023, and 2022, respectively. The Plan recorded \$135,005 and \$147,789 to CUNA Mutual Insurance Society for record-keeping and administrative services for the years ended February 28, 2023, and 2022, respectively. The Plan recorded \$97,153 and \$44,397 to other professional firms for legal, accounting and other services for the years ended February 28, 2023 and 2022, respectively. Investment management, record-keeping and professional fees payable at February 28, 2023 and 2022, totaled \$0 and \$92,551, respectively. The Company provides certain administrative services at no cost to the Plan.

Note 6: Disclosures About Fair Value of Plan Assets and Liabilities

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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Recurring Measurements

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at February 28, 2023 and 2022.

	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
February 28, 2023				
Mutual funds	\$ 211,686,930	\$ 211,686,930	\$ -	\$ -
Money market/short-term investment funds	1,839,316	1,839,316	-	-
	<u>\$ 213,526,246</u>	<u>\$ 213,526,246</u>	<u>\$ -</u>	<u>\$ -</u>
February 28, 2022				
Mutual funds	\$ 70,608,230	\$ 70,608,230	\$ -	\$ -
Common stock	137,268,692	137,268,692	-	-
Corporate bonds	39,439,952	-	39,439,952	-
Money market/short-term investment funds	3,345,971	3,345,971	-	-
	<u>\$ 250,662,845</u>	<u>\$ 211,222,893</u>	<u>\$ 39,439,952</u>	<u>\$ -</u>

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended February 28, 2023 and 2022. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Investments

Where quoted market prices are available in an active market, investments are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. The inputs used to determine fair value may include one, or a combination of, observable inputs, such as benchmark yields, regression models, reported trades, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference market data, and the related investments are classified within Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

Note 7: Plan Amendments

Effective March 1, 2021, the Plan was amended to allow in-service withdrawals of vested account balances upon reaching the age of 59½ and to permit Roth salary deferral elections.

Effective March 18, 2022, the Plan was amended to clarify the terms of the profit-sharing formula under the Plan.

Note 8: Investment Contract with Insurance Company

The Plan has entered into a fully benefit-responsive investment contract with CMFG Life Insurance Company (CMFG). CMFG maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate guaranteed to the Plan.

The guaranteed investment contract is fully benefit-responsive; therefore, contract value is the relevant measurement. Contract value, as reported to the Plan by CMFG, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan Documents (including complete or partial Plan termination or merger with another plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that cause a significant withdrawal from the Plan or (4) the failure of the trust to qualify for exemption from

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Note 9: Plan Termination

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

Note 10: Plan Tax Status

The IRS has determined and informed the Company by a letter dated April 30, 2015, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Note 11: Risks and Uncertainties

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

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

Notes to Financial Statements

February 28, 2023 and 2022

Note 12: Subsequent Events

Subsequent events have been evaluated through November 17, 2023, which is the date the financial statements were available to be issued.

Plan Amendment

Effective March 1, 2023, the Plan was amended and restated ("Plan Amendment") and a new trustee, administrator and custodian of the Plan was appointed. Plan assets transferred to the new trustee were transferred into funds comparable to those offered by the previous trustee. The conversion initiated a "Black Out" period beginning March 3, 2023, and continued through the week of April 2, 2023. During this period, funds could not be applied to the employee-selected funds with the custodian or withdrawn from the Plan until the custodian had time to accurately complete the conversion. During this period, employee contributions continued to be made through payroll deductions. At the end of the Black Out period, funds were transferred to the new custodian and invested in funds as requested by each participant.

In conjunction with this amendment and restatement, the name of the Plan was changed to the CSI Retirement Plan. Other than the Plan's name change and the incorporation of a safe harbor matching contribution equal to 100% of a participant's elective deferrals up to 50% of a participant's compensation, the significant provisions of the Plan remained unchanged as a result of this amendment and restatement.

Supplemental Schedules

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

EIN 61-0649699 PN 001

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

February 28, 2023

Identity of Issuer	Description of Investment	Cost	Current Value
Mutual Funds			
American Funds Bond Fund of America	146,386 shares	\$ 1,908,014	\$ 1,662,948
American Funds Capital World Growth and Income Fund	46,089 shares	2,330,713	2,446,892
American Funds EuroPacific Growth Fund	34,793 shares	1,856,180	1,790,819
American Funds Income Fund of America	293,835 shares	6,752,053	6,655,351
American Funds New Economy Fund	62,501 shares	2,883,732	2,901,312
American Funds New World Fund	17,937 shares	1,174,517	1,232,279
American Funds Small Cap World Fund	39,234 shares	2,236,099	2,454,928
American Funds Washington Mutual Investors Fund	108,871 shares	5,068,398	5,623,164
JPMorgan Large Cap Growth	183,169 shares	12,492,559	8,914,832
American Funds 2010 Target Date Retirement Fund	36,638 shares	442,046	398,617
American Funds 2015 Target Date Retirement Fund	125,559 shares	1,456,273	1,427,603
American Funds 2020 Target Date Retirement Fund	14,186 shares	179,173	174,770
American Funds 2025 Target Date Retirement Fund	159,827 shares	2,449,479	2,189,624
American Funds 2030 Target Date Retirement Fund	154,916 shares	2,306,294	2,303,603
American Funds 2035 Target Date Retirement Fund	100,663 shares	1,625,154	1,603,557
American Funds 2040 Target Date Retirement Fund	192,690 shares	3,126,167	3,181,304
American Funds 2045 Target Date Retirement Fund	102,537 shares	1,752,747	1,727,751
American Funds 2050 Target Date Retirement Fund	83,823 shares	1,408,711	1,382,234
American Funds 2055 Target Date Retirement Fund	40,933 shares	871,107	847,304
American Funds 2060 Target Date Retirement Fund	47,653 shares	706,711	666,665
American Funds American Balanced Fund	5,394,471 shares	160,000,000	156,324,766
Vanguard 500 Index Fund	9,102 shares	2,842,031	3,341,914

Computer Services, Inc. and Subsidiaries Profit Sharing Plan and Trust

EIN 61-0649699 PN 001

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

February 28, 2023

(Continued)

Identity of Issuer	Description of Investment	Cost	Current Value
Mutual Funds (Continued)			
Vanguard Mid Cap Index Fund	4,184 shares	\$ 994,840	\$ 1,109,578
Vanguard Small Cap Index Fund	8,284 shares	688,337	783,976
Vanguard Total Bond Market Index Fund	34,488 shares	371,249	327,295
Vanguard Total International Stock Index Fund	7,384 shares	215,454	213,844
		<u>218,138,038</u>	<u>211,686,930</u>
Money Market/Short-Term Investment Funds			
Vanguard Federal Money Market Fund	331,322 units	331,322	331,322
JP Morgan US Government Money Market Fund	1,507,994 units	1,507,994	1,507,994
		<u>1,839,316</u>	<u>1,839,316</u>
*Investment Contract			
CMFG Life Stable Value Contract	Investment contract, at contract value	<u>9,245,050</u>	<u>9,704,936</u>
*Participant Loans			
	Participant Plan notes		
	Highest interest rate – 10.50%		
	Lowest interest rate – 4.31%		
	Through November 2032	<u>1,440,234</u>	<u>1,440,234</u>
		<u>\$ 230,662,638</u>	<u>\$ 224,671,416</u>

*Party-in-interest

Computer Services, Inc. and Subsidiaries Profit Sharing Plan and Trust

EIN 61-0649699 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions Year Ended February 28, 2023

Investment	Purchase Price	Selling Price	Lease Rental	Expenses Incurred Within Transaction	Cost	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Single Transactions							
American Funds							
American Balanced Fund							
Purchases	\$ 160,000,000	\$ -	\$ -	\$ -	\$ 160,000,000	\$ 160,000,000	\$ -
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series of Transactions							
First American Govt. Obligations Fund							
Purchases	\$ 179,404,642	\$ -	\$ -	\$ -	\$ 179,404,642	\$ 179,404,642	\$ -
Sales	\$ -	\$ 182,459,438	\$ -	\$ -	\$ 182,459,438	\$ 182,459,438	\$ -
JP Morgan U.S. Government Money Market							
Purchases	\$ 34,371,757	\$ -	\$ -	\$ -	\$ 34,371,757	\$ 34,371,757	\$ -
Sales	\$ -	\$ 32,863,763	\$ -	\$ -	\$ 32,863,763	\$ 32,863,763	\$ -

Computer Services, Inc. and Subsidiaries

Profit Sharing Plan and Trust

EIN 61-0649699 PN 001

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

February 28, 2023

Identity of Issuer	Description of Investment	Cost	Current Value
Mutual Funds			
American Funds Bond Fund of America	146,386 shares	\$ 1,908,014	\$ 1,662,948
American Funds Capital World Growth and Income Fund	46,089 shares	2,330,713	2,446,892
American Funds EuroPacific Growth Fund	34,793 shares	1,856,180	1,790,819
American Funds Income Fund of America	293,835 shares	6,752,053	6,655,351
American Funds New Economy Fund	62,501 shares	2,883,732	2,901,312
American Funds New World Fund	17,937 shares	1,174,517	1,232,279
American Funds Small Cap World Fund	39,234 shares	2,236,099	2,454,928
American Funds Washington Mutual Investors Fund	108,871 shares	5,068,398	5,623,164
JPMorgan Large Cap Growth	183,169 shares	12,492,559	8,914,832
American Funds 2010 Target Date Retirement Fund	36,638 shares	442,046	398,617
American Funds 2015 Target Date Retirement Fund	125,559 shares	1,456,273	1,427,603
American Funds 2020 Target Date Retirement Fund	14,186 shares	179,173	174,770
American Funds 2025 Target Date Retirement Fund	159,827 shares	2,449,479	2,189,624
American Funds 2030 Target Date Retirement Fund	154,916 shares	2,306,294	2,303,603
American Funds 2035 Target Date Retirement Fund	100,663 shares	1,625,154	1,603,557
American Funds 2040 Target Date Retirement Fund	192,690 shares	3,126,167	3,181,304
American Funds 2045 Target Date Retirement Fund	102,537 shares	1,752,747	1,727,751
American Funds 2050 Target Date Retirement Fund	83,823 shares	1,408,711	1,382,234
American Funds 2055 Target Date Retirement Fund	40,933 shares	871,107	847,304
American Funds 2060 Target Date Retirement Fund	47,653 shares	706,711	666,665
American Funds American Balanced Fund	5,394,471 shares	160,000,000	156,324,766
Vanguard 500 Index Fund	9,102 shares	2,842,031	3,341,914

Computer Services, Inc. and Subsidiaries Profit Sharing Plan and Trust

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

February 28, 2023

(Continued)

Identity of Issuer	Description of Investment	Cost	Current Value
Mutual Funds (Continued)			
Vanguard Mid Cap Index Fund	4,184 shares	\$ 994,840	\$ 1,109,578
Vanguard Small Cap Index Fund	8,284 shares	688,337	783,976
Vanguard Total Bond Market Index Fund	34,488 shares	371,249	327,295
Vanguard Total International Stock Index Fund	7,384 shares	215,454	213,844
		<u>218,138,038</u>	<u>211,686,930</u>
Money Market/Short-Term Investment Funds			
Vanguard Federal Money Market Fund	331,322 units	331,322	331,322
JP Morgan US Government Money Market Fund	1,507,994 units	1,507,994	1,507,994
		<u>1,839,316</u>	<u>1,839,316</u>
*Investment Contract			
CMFG Life Stable Value Contract	Investment contract, at contract value	<u>9,245,050</u>	<u>9,704,936</u>
*Participant Loans			
	Participant Plan notes		
	Highest interest rate – 10.50%		
	Lowest interest rate – 4.31%		
	Through November 2032	<u>1,440,234</u>	<u>1,440,234</u>
		<u>\$ 230,662,638</u>	<u>\$ 224,671,416</u>

*Party-in-interest

Computer Services, Inc. and Subsidiaries Profit Sharing Plan and Trust

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Schedule H, Line 4j – Schedule of Reportable Transactions Year Ended February 28, 2023

Investment	Purchase Price	Selling Price	Lease Rental	Expenses Incurred Within Transaction	Cost	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Single Transactions							
American Funds							
American Balanced Fund							
Purchases	\$ 160,000,000	\$ -	\$ -	\$ -	\$ 160,000,000	\$ 160,000,000	\$ -
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series of Transactions							
First American Govt. Obligations Fund							
Purchases	\$ 179,404,642	\$ -	\$ -	\$ -	\$ 179,404,642	\$ 179,404,642	\$ -
Sales	\$ -	\$ 182,459,438	\$ -	\$ -	\$ 182,459,438	\$ 182,459,438	\$ -
JP Morgan U.S. Government Money Market							
Purchases	\$ 34,371,757	\$ -	\$ -	\$ -	\$ 34,371,757	\$ 34,371,757	\$ -
Sales	\$ -	\$ 32,863,763	\$ -	\$ -	\$ 32,863,763	\$ 32,863,763	\$ -