

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: <div><div>☐ a multiemployer plan</div><div>☒ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</div><div>☐ a single-employer plan</div><div>☐ a DFE (specify) _____</div></div>
B	This return/report is: <div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☒ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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 DCS PEP 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2012
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) DORSA CONSULTING SERVICES, INC. P.O. BOX 720159 SANDY SPRINGS, GA 30358
2b	Employer Identification Number (EIN) 26-4614358
2c	Plan Sponsor's telephone number 800-361-4635
2d	Business code (see instructions) 611000

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.	01/26/2024	JASON JOHNSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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 1971
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 1365 6a(2) 1124 6b 33 6c 572 6d 1729 6e 0 6f 1729 6g 1077 6h 88
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 2K 2F 2G 3D 2T b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div> <div>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan DCS PEP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DORSA CONSULTING SERVICES, INC.	D Employer Identification Number (EIN) 26-4614358	

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 HARTFORD 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
06-0974148	88072	MEP	889	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid 28840	(b) Total amount of fees paid 0
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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 USB FINANCIAL SERVICES 610 S. BRYANT SAN ANGELO, TX 76904

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
23683	0	SALES/MARKETING	3

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

S & S MARKETING OF CENTRAL FLORIDA 4572 OLD CARRIAGE TRAIL OVIEDO, FL 32765

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
5157	0	SALES/MARKETING	3

(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** 2841586**5** Current value of plan's interest under this contract in separate accounts at year end..... **5** 24985264**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** 2087993**c** Additions: (1) Contributions deposited during the year **7c(1)** 155241(2) Dividends and credits **7c(2)** 0(3) Interest credited during the year **7c(3)** 48737(4) Transferred from separate account **7c(4)** 341915(5) Other (specify below) **7c(5)** 970774

▶ TRANSFERS, LOAN PAYMENTS

(6) Total additions **7c(6)** 1516667**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 3604660**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 522514(2) Administration charge made by carrier **7e(2)** 10073(3) Transferred to separate account **7e(3)** 164432(4) Other (specify below) **7e(4)** 66055

▶ WITHDRAWAL AND LOANS

(5) Total deductions **7e(5)** 763074**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 2841586

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

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. ▶

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan DCS PEP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DORSA CONSULTING SERVICES, INC.	D Employer Identification Number (EIN) 26-4614358	

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
--

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

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

EMPOWER ANNUITY INSURANCE CO OF AM

8515 EAST ORCHARD ROAD
GREENWOOD, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	81219	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

EMPOWER ADVISORY GROUP, LLP

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANGAGEMENT	47838	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DORSA CONSULTING SERVICES, INC

5775 GLENRIDGE DR., NE BUILDING D
SUITE 145
SANDY SPRINGS, GA 30328

45-0645799

(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?
17	THIRD PARTY ADMIN	23333	Yes ☒ No ☐	Yes ☒ No ☐	10203	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)

HANCOCK ASKEW & CO., LLP

100 RIVERVIEW DRIVE
SAVANNAH, GA 31404

58-0662558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	27868	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

COMMONWEALTH FINANAICAL NETWORK

04-2675571

(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?
26 27 28 33 52	FINANCIAL ADVISOR	14788	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan DCS PEP 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 DORSA CONSULTING SERVICES, INC.	D Employer Identification Number (EIN) 26-4614358	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	SEPARATE ACCOUNT 401
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b Name of sponsor of entity listed in (a):	TALCOTT RESOLUTION LIFE INS. CO.
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c EIN-PN 06-0974148-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10377472
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a Name of MTIA, CCT, PSA, or 103-12 IE:	SEPARATE ACCOUNT 401
--	----------------------

b Name of sponsor of entity listed in (a):	VOYA RETIREMENT INSURANCE AND ANNUITY CO.
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c EIN-PN 71-0294708-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 315094
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>DCS PEP 401(K) PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DORSA CONSULTING SERVICES, INC.</u>		D Employer Identification Number (EIN) <u>26-4614358</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	245565	434974
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	24609678	24985264
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	2087993	2841586
(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	26943236	28261824

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	83469	20224
k Total liabilities (add all amounts in lines 1g through 1j)	1k	83469	20224

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	26859767	28241600
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	754348	
(B) Participants	2a(1)(B)	2303352	
(C) Others (including rollovers)	2a(1)(C)	33752	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3091452
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	28646	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		28646
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-6531982
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-3411884
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5164760	
(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)		5164760
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		140593
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	216120	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		216120
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5521473
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-8933357
l Transfers of assets:			
(1) To this plan	2l(1)		15623683
(2) From this plan	2l(2)		5308493

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: SAS ENDEAVORS, LLC

(2) EIN: 87-3925424

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.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
JACOBSEN HOMES 401(K) PLAN	59-1763322	002
CONCIERGE HOME CARE 401(K) PLAN	84-2525296	001

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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan DCS PEP 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 DORSA CONSULTING SERVICES, INC.		D Employer Identification Number (EIN) 26-4614358
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): 06-0974144 84-0467907		
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 _____

DCS PEP 401(k) PROFIT SHARING PLAN

Financial Statements
and
Independent Auditor's Report

December 31, 2022



DCS PEP 401(k) PROFIT SHARING PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants
DCS PEP 401(k) Profit Sharing Plan

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

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

Management, having determined it is permissible in the circumstances, has elected to have the 2022 audit of the DCS PEP 401(k) Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above 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 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of the DCS PEP 401(k) Profit Sharing 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 2022 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 DCS PEP 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 2022 Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, 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 DCS PEP 401(k) Profit Sharing 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 DCS PEP 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

2022 Supplemental Schedules Required by ERISA

The supplemental schedules of Assets (Held at End of Year) and of delinquent participant contributions are presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. 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 schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental 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).

Other Matter—Auditor's Report on the 2021 Financial Statements

The 2021 financial statements of DCS PEP 401(k) Profit Sharing Plan were audited by predecessor auditors. 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, their audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. In their report dated October 3, 2022, they indicated that in their opinion (a) the amounts and disclosures in the 2021 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2021 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).

A handwritten signature in black ink, appearing to read "SBA Assurance", with a stylized flourish.

Apopka, Florida

January 8, 2024

DCS PEP 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
INVESTMENTS		
Investments, at fair value	\$ 24,985,264	\$ 24,609,678
Investments, at contract value	<u>2,841,586</u>	<u>2,087,993</u>
TOTAL INVESTMENTS	27,826,850	26,697,671
PARTICIPANT NOTES RECEIVABLE	<u>434,974</u>	<u>245,565</u>
TOTAL ASSETS	28,261,824	26,943,236
<u>LIABILITIES</u>		
EXCESS CONTRIBUTIONS PAYABLE	<u>20,224</u>	<u>83,469</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 28,241,600</u></u>	<u><u>\$ 26,859,767</u></u>

The accompanying notes are an integral part of the financial statements.

DCS PEP 401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

NET DEPRECIATION IN FAIR VALUE OF INVESTMENTS	\$ (6,531,982)
INTEREST INCOME ON PARTICIPANT NOTES RECEIVABLE	28,646
CONTRIBUTIONS	
Participants	2,303,352
Employer	754,348
Rollovers	33,752
TOTAL CONTRIBUTIONS	<u>3,091,452</u>
TOTAL	<u>(3,411,884)</u>
DEDUCTIONS	
Benefits paid to participants	5,305,353
Administrative expenses	216,120
TOTAL DEDUCTIONS	<u>5,521,473</u>
DECREASE IN NET ASSETS AVAILABLE FOR BENEFITS	(8,933,357)
TRANSFERS INTO PLAN	15,623,683
TRANSFERS OUT OF PLAN	(5,308,493)
NET TRANSFERS INTO PLAN	<u>10,315,190</u>
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	<u>26,859,767</u>
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	<u><u>\$ 28,241,600</u></u>

The accompanying notes are an integral part of the financial statements.

DCS PEP 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 - DESCRIPTION OF PLAN

The following description of the DCS PEP 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

The Plan is a defined contribution plan originally effective January 1, 2016. The Plan has been amended and restated throughout the years to comply with tax legislation and was most recently amended effective January 1, 2022. The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Board of Directors is responsible for overseeing the Plan, determining the appropriateness of the Plan’s investment offerings, and monitoring investment performance.

General

The Plan is a defined contribution plan and is sponsored by Dorsa Consulting Services, Inc. (the Company and Plan Sponsor). The Plan is subject to the provisions of ERISA, as amended.

Effective January 1, 2021, the Plan qualifies as a pooled employer plan as described in Section 413(c) of the Internal Revenue Code (“IRC”). The Plan allows any affiliated or unaffiliated employer, as defined in the Plan document, to participate in the Plan (Participating Employers or Employers) if it accepts the terms of the Plan, trust, adoption agreement, and all related documents. Participating Employers may have discretion to apply certain Plan provisions as written.

Participating Employers at December 31, 2022 include; April Enterprises, Inc. d/b/a Walnut Creek Nursing Center (MMG), Ballast Point Management Services, LLC, Blair Group, Inc., Concentric Home Care, LLC d/b/a Fusion Healthcare, Dorsa Consulting Services, Inc., Indra Systems, Inc., Jacobsen Manufacturing, Inc. dba Jacobsen Homes (discontinued in 2022), Langston, Hess & Moyles, P.A., Resource Corporation of America & Recovery of Texas, Inc., United Trophy Mfg. Inc., Wax Works, Inc., Ascendant Strategic Partners, Inc., and Tal-Kno Building Products, Inc.

Each Participating Employer may have different eligibility requirements within the Plan. Generally, certain employees who have reached the age of 18 or 21 and have completed between 90 days and one year of service, are eligible to participate in the Plan. Time of service is defined as (the period commencing on the date the employee first performs an hour of service for the Participating Employer. A participant’s entry date is either the date all eligibility requirements are met, the first day of a month, or the first day of a Plan quarter Hours of service are credited based on actual hours for which an employee is paid or entitled to payments. Participants should refer to the summary Plan description for more complete information.

Participant Accounts

Plan participants are offered a choice of various investment options and allowed to change their investment options daily. Each participant’s account is credited and/or reduced by the participant’s elective deferral contributions and distributions, the Company’s contributions, and an allocation of the Plan’s investment earnings/losses and investment fees and any administrative expenses paid out of the Plan. Allocations are based on participant earnings or account balances, as defined in the Plan.

DCS PEP 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE 1 - DESCRIPTION OF PLAN (*Continued*)

Contributions

Subject to certain limitations, under IRC Section 401(k), participants may contribute up to 100% of their annual compensation, subject to 2022 annual limits of \$20,500 and an additional \$6,500 for catch-up contributions for participants who are age 50 or older. Participants may also rollover amounts representing distributions from other qualified retirement plans. Contributions received from participants are net of excess deferral contributions refunded, as required to satisfy the relevant nondiscrimination provisions of the Plan.

Each year, participants may contribute up to lesser of 100% of their compensation or the dollar limitation set forth in Section 402(g) of the IRC in effect at the beginning of the Plan year. Contributions may be on a pre-tax basis, an after-tax basis (Roth deferral contributions), or a combination of the two. Eligible employees who have attained age 50 before the close of the Plan year can make catch-up contributions, up to the maximum allowed by the IRC, if permitted by the Participating Employer's Multiple Employer Participation Agreement ("PPA"). Contributions are subject to certain limitations. If elected by the Participating Employer, all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set as described in the Participating Employer's PPA.

Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. A current description of the investment funds may be obtained from the Plan administrator.

The Participating Employers may make a matching contribution (Employer matching contribution) that may or may not be discretionary and varies depending on the specific Participating Employer. The Employer matching contribution is generally on a pay-period basis and based on the employee's deferral up to a varying limited percent of compensation. In addition, some Employers may make a discretionary non-matching contribution (Employer profit-sharing contribution), which is determined annually by each Participating Employer's governing body and is allocated to each participant's account based on the participant's eligible compensation.

Participant Notes Receivable

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 vested account balances. A participant may not have more than two outstanding notes at any time. The notes are secured by the balance in the account and bear interest at a rate that is consistent with current market rates upon issuance. The maximum note repayment period is five years, unless the note is for the purchase of a primary residence in which case the repayment schedule may be for a term in excess of five years.

Vesting

Participants are immediately vested in their elective contributions, as well as any rollover contributions, plus or minus actual earnings or losses thereon. Any Employer contributions vest based on schedules that vary by Participating Employer, from immediate vesting upon eligibility to a graduated vesting schedule over five or six years.

DCS PEP 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE 1 - DESCRIPTION OF PLAN (*Continued*)

Payment of Benefits

Upon termination of employment, death, disability, or attainment of normal retirement age, a participant may elect to receive the value of the vested interest in his or her account in the form of a lump sum distribution or in installments as elected by the participant if the participant's vested account balance exceeds \$5,000. If a participant's vested account balance does not exceed \$5,000, then the participant's benefit may only be distributed in the form of a single lump sum distribution.

The Plan allows for in-service distributions if a participant reaches age 59 1/2 subject to Plan provisions. In addition, a participant may withdraw his or her rollover contributions at any time. If a participant terminates employment and the participant's account balance does not exceed \$5,000, the Plan administrator will authorize the benefit payment without the participant's consent. If the balance of the terminated participant's account is between \$1,000 and \$5,000 and the participant has not consented to the distribution, the benefit to which the participant is entitled will be rolled into an individual retirement account in the participant's name.

Forfeited Accounts

Forfeitures occur when a participant terminates employment and has not fully vested in a portion of the Company's contribution amounts. Forfeitures are used to reduce future Employer matching contributions or to pay administrative expenses. As of December 31, 2022 and 2021, there were forfeited non-vested accounts totaling \$96,045 and \$64,566. There were no forfeitures either applied to plan expenses or used to reduce employer matching contributions for the year ended December 31, 2022.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Plan are prepared under the accrual method of accounting in conformity with accounting principles generally accepted in the United States of America ("US GAAP").

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires the Plan's management to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Participant Notes Receivable

Principal and interest payments with respect to participant notes are credited solely to the account of the borrowing participant from which the note was made. Participant notes receivable are measured at their unpaid principal balances plus any accrued interest, which approximates fair value. Delinquent notes are reclassified as distributions based upon the terms of the Plan document. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022.

DCS PEP 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Plan Expenses

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

Investment Valuation and Income Recognition

The Plan's investments in cash and cash equivalents and mutual funds are stated at fair value. The Plan's investments held in collective investment trust accounts are stated at contract value.

The underlying securities in each mutual fund account are listed on national securities exchanges and valued on the basis of year-end closing prices. Securities traded in the over-the-counter market are valued at the closing price on the last business day of the year. Gains or losses on securities sold are based on average cost. 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 depreciation includes the Plan's gains and losses on investments purchased and sold as well as held during the year.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, as contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions and reinvested income, less any withdrawals, plus accrued interest (see Note 5).

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2022 and 2021 excess contributions to the applicable participants prior to March 15, 2023 and 2022, respectively.

Payment of Benefits

Benefits are recorded when paid.

Transfer into/out of Plan

Transfers into and out of Plan represent totals from other plans either joining or leaving the plan during the 2023 plan year.

DCS PEP 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

Plan management has evaluated subsequent events and transactions that occurred after December 31, 2022 and up to the date that the financial statements were available to be issued.

NOTE 3 - INFORMATION PREPARED & CERTIFIED BY THE PLAN CUSTODIANS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments from participants held at December 31, 2022 and 2021, and net appreciation/(depreciation) in fair value of the investments, interest, dividends, and interest income from notes receivable from participants for the year ended December 31, 2022, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Voya Retirement Insurance and Annuity Company ("Voya") and Empower Annuity Insurance Company of America ("Empower"), the custodians of the Plan, as of and for the year ended December 31, 2022 and 2021.

Investments held and certified by the insurance companies and custodians at December 31:

	<u>2022</u>	<u>2021</u>
Investments, at fair value	\$ 24,985,264	\$ 24,609,678
Investments, at contract value	<u>2,841,586</u>	<u>2,087,993</u>
	<u>\$ 27,826,850</u>	<u>\$ 26,697,671</u>
Participant notes receivable	<u>\$ 434,974</u>	<u>\$ 245,565</u>

Investment income/interest certified by the insurance companies and custodians for the year ended December 31, 2022:

Net depreciation on investments	<u>\$ (6,531,982)</u>
Interest income from participant notes receivable	<u>\$ 28,646</u>

NOTE 4 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

The three levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures, are described as follows:

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

DCS PEP 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

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

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

Pooled Separate Accounts: Investments in the pooled separate accounts ("PSAs") are valued at the daily closing price as reported by the fund. PSAs held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The PSAs held by the Plan are deemed to be actively traded.

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

In accordance with FASB Accounting Standards Update ("ASU") Subtopic 820-10 certain investments that were measured as such are not classified in the fair value hierarchy. The Plan has no assets at December 31, 2022 and 2021 that are classified in the fair value hierarchy.

During the year ended December 31, 2022, there were no transfers between levels within the fair value hierarchy.

Fair value of investments in certain entities calculate NAV per share (or equivalent) as follows:

	<u>2022</u>	<u>2021</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if eligible)</u>	<u>Redemption Notice Period</u>
Pooled separate accounts	<u><u>\$ 24,985,264</u></u>	<u><u>\$ 24,609,678</u></u>	None	Daily	N/A

NOTE 5 – FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan has entered into a fully benefit-responsive group annuity contracts with insurance companies: Guaranteed Interest Account ("GIA") and Fixed Account Plus ("FAP"). The insurance company maintains the contributions in a general account, which is credited with earnings and charged for participant withdrawals and administrative expenses.

Since the group annuity contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the group annuity contract. The group annuity contract is presented on the face of the statement of net assets available for benefits at contract value. Contract value 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.

DCS PEP 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE 5 – FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT *(Continued)*

Certain events limit the Plan's ability to transact at contract value with the insurance companies. Such events include the following: (1) premature termination of the contracts by the Plan, (2) plant closings, (3) layoffs, (4) plan termination, (5) bankruptcy, (6) and early retirement incentives. Plan management believes that the occurrence of events that would cause the Plan to transact at less than contract value is not probable. The insurance companies may not terminate the contracts at any amount less than the contract value.

The insurance companies are contractually obligated to pay the principal and specified interest rate that is guaranteed to the Plan. The crediting interest rate is based on a formula agreed upon with the insurance company. Such interest rates are reviewed on a quarterly basis for resetting.

The crediting rate of the product will be established based on the earnings of the underlying assets in the entire medium-long term portfolio compared to the minimum interest crediting rate, as stated in the contract, and prevailing market conditions. GIA and FAP's average yield earned by the Plan for the group annuity contract is derived by averaging the quarterly gross interest rates for the fund over the year. The average yield earned for 2022 ranged from 0.93% - 3.00%. The actual average yield earned by the Plan for the group annuity contract is derived by averaging the Plan's quarterly interest rates. The actual average yield for 2022 ranged from 0.93% - 3.00%.

The FAP issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1%. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

NOTE 6 - PLAN TERMINATION

On August 23, 2023, the Plan's Board of Directors notified the Plan Sponsors that the Plan would be terminated effective December 31, 2023. As such, all amounts credited to participants' accounts were made 100 percent vested and non-forfeitable. All participants shall receive a total distribution of their accounts as described in the Plan.

NOTE 7 – DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2021, employee withholdings of \$170,333 were not remitted timely by the Plan. The Plan was able to remit \$1,301 of these withholdings before the end of the 2021 fiscal year. The balance of \$169,032 and related lost earnings and excise taxes were corrected during the year ended December 31, 2022.

NOTE 8 - 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

DCS PEP 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 9 - TAX STATUS

In January 2021, the Plan that was based on a Volume Submitter Profit Sharing Plan with CODA (volume submitter plan) sponsored by CCH Incorporated dba FT William (FT William) document moved to a Non-Standardized Pre-Approved Profit-Sharing Plan with CODA (pre-approved plan) sponsored by FT William. The IRS has opined and informed FT William with an opinion letter dated June 30, 2020, that the pre-approved plan is designed in accordance with applicable sections of the IRC. The Plan administrator believes 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.

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

NOTE 10 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Voya and Empower. Therefore, the investment transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net depreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment.

The participant notes receivable are also defined by ERISA as party-in-interest transactions. Such transactions are exempt from the prohibited transaction rules.

SUPPLEMENTAL SCHEDULES

DCS PEP 401(k) PROFIT SHARING PLAN

FORM 5500 - SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 26-4614358 PLAN #: 001

DECEMBER 31, 2022

Check here if Late Participant Loan Repayments are Included ☒	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2021	\$ -	\$169,032	\$ -	\$ -

See Independent Auditor's Report.

DCS PEP 401(k) PROFIT SHARING PLAN
FORM 5500 - SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 26-4614358 PLAN #: 001
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
	Pooled Separate Accounts (Continued):			
*	Voya Retirement Insurance and Annuity Company	Vanguard LifeStrategy Conservative Growth Fund	**	76,808
*	Great-West Life and Annuity Insurance Company	American Funds 2030 Target Date Retire R2 Fund	**	76,501
*	Great-West Life and Annuity Insurance Company	Hartford Balanced Income R3 Fund	**	73,855
*	Great-West Life and Annuity Insurance Company	Clearbridge Small Cap Growth A Fund	**	73,477
*	Great-West Life and Annuity Insurance Company	Alger Capital Appreciation Instl R Fund	**	71,174
*	Voya Retirement Insurance and Annuity Company	TIAA-CREF Real Estate Securities Fund Institutional Class	**	70,726
*	Great-West Life and Annuity Insurance Company	Empower T. Rowe Price Mid Cap Gr Inst Fund	**	67,151
*	Great-West Life and Annuity Insurance Company	Mass Mutual Mid Cap Growth R3 Fund	**	66,852
*	Great-West Life and Annuity Insurance Company	American Funds Europacific Growth R1 Fund	**	66,029
*	Great-West Life and Annuity Insurance Company	Mass Mutual Global R3 Fund	**	65,218
*	Voya Retirement Insurance and Annuity Company	Fidelity Mid Cap Index Fund	**	64,186
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2035 K Fund	**	63,334
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2030 K Fund	**	62,715
*	Great-West Life and Annuity Insurance Company	Clearbridge Mid Cap R Fund	**	61,874
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate 2035 Fund I	**	60,201
*	Voya Retirement Insurance and Annuity Company	Voya Intermediate Bond Fund R6	**	58,603
*	Great-West Life and Annuity Insurance Company	Victory Sycamore Small Company Opp R Fund	**	58,578
*	Great-West Life and Annuity Insurance Company	Invesco Developing Markets R Fund	**	58,346
*	Great-West Life and Annuity Insurance Company	Federated Hermes Mdt Small Cp Core R6 Fund	**	56,232
*	Voya Retirement Insurance and Annuity Company	Vanguard 500 Index Fund Admiral Shares	**	55,324
*	Great-West Life and Annuity Insurance Company	Invesco Real Estate R Fund	**	55,063
*	Voya Retirement Insurance and Annuity Company	Fidelity Small Cap Index Fund	**	54,885
*	Voya Retirement Insurance and Annuity Company	Fidelity Large Cap Grow Index Fund	**	54,469
*	Great-West Life and Annuity Insurance Company	Virtus Ceredex Mid-Cap Value Equity A Fund	**	54,034
*	Great-West Life and Annuity Insurance Company	Fidelity Extended Market Index Fund	**	53,851
*	Voya Retirement Insurance and Annuity Company	American Funds Washington Mutual R6 Fund	**	49,749
*	Voya Retirement Insurance and Annuity Company	Vanguard Mid-Cap Index Fund Admiral Shares	**	49,204
*	Great-West Life and Annuity Insurance Company	Mass Mutual Global R4 Fund	**	49,108
*	Great-West Life and Annuity Insurance Company	Alger Capital Appreciation Instl R Fund	**	48,895
*	Great-West Life and Annuity Insurance Company	American Funds Europacific Growth R1 Fund	**	48,737
*	Great-West Life and Annuity Insurance Company	Franklin Growth R Fund	**	46,852
*	Voya Retirement Insurance and Annuity Company	MFS Growth Fund R6	**	46,579
*	Great-West Life and Annuity Insurance Company	Invesco Main Street Mid Cap R Fund	**	45,953
*	Great-West Life and Annuity Insurance Company	Invesco Developing Markets R Fund	**	45,088
*	Great-West Life and Annuity Insurance Company	American Funds Europacific Growth R3 Fund	**	43,812
*	Great-West Life and Annuity Insurance Company	Janus Henderson Balanced S Fund	**	43,295
*	Great-West Life and Annuity Insurance Company	Mass Mutual S&P 500 Index R3 Fund	**	43,114
*	Great-West Life and Annuity Insurance Company	Jpmorgan Emerging Markets Equity R6 Fund	**	40,016
*	Great-West Life and Annuity Insurance Company	American Funds 2050 Target Date Retire R2e Fund	**	39,786
*	Great-West Life and Annuity Insurance Company	Clearbridge Small Cap Growth R Fund	**	38,729
*	Great-West Life and Annuity Insurance Company	Victory Sycamore Small Company Opp R Fund	**	38,308
*	Voya Retirement Insurance and Annuity Company	Fidelity Emerging Markets Index Fund	**	38,046
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2035 Fund I	**	36,986
*	Great-West Life and Annuity Insurance Company	Franklin Gold And Precious Metals R6 Fund	**	33,609
*	Great-West Life and Annuity Insurance Company	Ab Global Bond R Fund	**	33,436
*	Great-West Life and Annuity Insurance Company	Mass Mutual Global R3 Fund	**	33,254
*	Great-West Life and Annuity Insurance Company	American Funds 2045 Target Date Retirement Fund R2 Fund	**	32,743
*	Great-West Life and Annuity Insurance Company	Hartford Equity Income R4 Fund	**	32,207
*	Great-West Life and Annuity Insurance Company	Lord Abbett Corporate Bond R6 Fund	**	31,700
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2055 Fund I Voya Gv Mny Mkt F A	**	31,285
*	Great-West Life and Annuity Insurance Company	Janus Henderson Small Cap Value N Fund	**	29,696
*	Great-West Life and Annuity Insurance Company	Mass Mutual Mid Cap Growth R3 Fund	**	28,956
*	Great-West Life and Annuity Insurance Company	Fidelity Advisor Stock Selec Mid Cap Z Fund	**	28,344
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate 2045 Fund I	**	27,417
*	Great-West Life and Annuity Insurance Company	Hartford Inflation Plus R3 Fund	**	26,960
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Conservative 2035 F I	**	25,012
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2045 Fund I	**	23,232
*	Great-West Life and Annuity Insurance Company	Pgim High-Yield R6 Fund	**	23,144
*	Great-West Life and Annuity Insurance Company	American Funds Capital Income Bldr R2e Fund	**	22,029
*	Voya Retirement Insurance and Annuity Company	American Funds EuroPacific R6 Fund	**	21,518
*	Voya Retirement Insurance and Annuity Company	PGIM High Yield Fund R6	**	21,085
*	Great-West Life and Annuity Insurance Company	Hartford Balanced Income R3 Fund	**	20,624
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2025 K Fund	**	20,111

See independent auditor's report.

DCS PEP 401(k) PROFIT SHARING PLAN
FORM 5500 - SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 26-4614358 PLAN #: 001
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
	Fixed Annuity Contracts			
*	Great-West Life and Annuity Insurance Company	Guranteed interest account	**	\$ 2,659,797
*	Voya Retirement Insurance and Annuity Company	Voya Fixed Account	**	181,789
				2,841,586
	Pooled Separate Accounts:			
*	Great-West Life and Annuity Insurance Company	Fidelity Us Bond Index Fund	**	1,856,783
*	Great-West Life and Annuity Insurance Company	Putnam Large Cap Value R6 Fund	**	1,487,717
*	Great-West Life and Annuity Insurance Company	Fidelity 500 Index Fund	**	1,275,966
*	Great-West Life and Annuity Insurance Company	JPMorgan Large Cap Growth R6 Fund	**	1,120,933
*	Great-West Life and Annuity Insurance Company	State Street Global Eq Ex-Us Index K Fund	**	1,040,434
*	Great-West Life and Annuity Insurance Company	Janus Henderson Balanced R Fund	**	1,002,540
*	Great-West Life and Annuity Insurance Company	Fidelity Inflation Protected Bond Index Fund	**	768,913
*	Great-West Life and Annuity Insurance Company	Franklin Mutual Shares R Fund	**	654,313
*	Voya Retirement Insurance and Annuity Company	Fidelity 500 Index Fund	**	632,405
*	Great-West Life and Annuity Insurance Company	Mass Mutual S&P 500 Index R3 Fund	**	598,051
*	Great-West Life and Annuity Insurance Company	Mass Mutual S&P 500 Index R4 Fund	**	596,556
*	Great-West Life and Annuity Insurance Company	Invesco Discovery Mid Cap Growth R6 Fund	**	580,755
*	Great-West Life and Annuity Insurance Company	Jpmorgan International Equity R6 Fund	**	548,266
*	Great-West Life and Annuity Insurance Company	Invesco Main Street Mid Cap A Fund	**	516,145
*	Great-West Life and Annuity Insurance Company	Allspring Special Mid Cap Value R6 Fund	**	492,973
*	Great-West Life and Annuity Insurance Company	Janus Henderson Balanced R Fund	**	456,384
*	Great-West Life and Annuity Insurance Company	Fidelity Small Cap Index Fund	**	436,722
*	Great-West Life and Annuity Insurance Company	American Funds 2050 Target Date Retirement Fund R2 Fund	**	352,160
*	Great-West Life and Annuity Insurance Company	Clearbridge Mid Cap R Fund	**	347,101
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2055 Fund I	**	341,242
*	Great-West Life and Annuity Insurance Company	Franklin Growth R Fund	**	339,400
*	Great-West Life and Annuity Insurance Company	American Funds 2020 Target Date Retirement Fundmental Fund	**	332,648
*	Great-West Life and Annuity Insurance Company	Alger Capital Appreciation Instl I Fund	**	325,250
*	Great-West Life and Annuity Insurance Company	Hartford Equity Income R3 Fund	**	302,770
*	Great-West Life and Annuity Insurance Company	Invesco Real Estate R6 Fund	**	292,644
*	Great-West Life and Annuity Insurance Company	American Century Mid Cap Value R6 Fund	**	279,538
*	Great-West Life and Annuity Insurance Company	Blackrock High Yield Bond Portfolio K Fund	**	261,589
*	Great-West Life and Annuity Insurance Company	Virtus Ceredex Mid-Cap Value Equity A Fund	**	236,855
*	Great-West Life and Annuity Insurance Company	Janus Henderson Balanced N Fund	**	216,573
*	Great-West Life and Annuity Insurance Company	Mass Mutual Strategic Bond R3 Fund	**	210,164
*	Great-West Life and Annuity Insurance Company	American Funds Income Fund Of America R6 Fund	**	207,243
*	Great-West Life and Annuity Insurance Company	American Funds 2040 Target Date Retirement Fund R2es1519b Fund	**	205,293
*	Great-West Life and Annuity Insurance Company	Jpmorgan Equity Income R6 Fund	**	203,069
*	Great-West Life and Annuity Insurance Company	Mfs International Intrinsic Value R2 Fund	**	173,986
*	Great-West Life and Annuity Insurance Company	Franklin Growth A Fund	**	173,628
*	Voya Retirement Insurance and Annuity Company	Fidelity International Index Fnd	**	171,568
*	Great-West Life and Annuity Insurance Company	American Funds 2030 Target Date Retirement Fund R2 Fund	**	168,077
*	Great-West Life and Annuity Insurance Company	Mass Mutual Strategic Bond R3 Fund	**	158,453
*	Great-West Life and Annuity Insurance Company	Mass Mutual Mid Cap Growth R4 Fund	**	157,313
*	Voya Retirement Insurance and Annuity Company	Fidelity US Bond Index Fund	**	150,166
*	Great-West Life and Annuity Insurance Company	Janus Henderson Triton N Fund	**	142,861
*	Great-West Life and Annuity Insurance Company	Pioneer Strategic Income R Fund	**	137,749
*	Great-West Life and Annuity Insurance Company	American Funds 2025 Target Date Retirement Fund R2 Fund	**	126,128
*	Great-West Life and Annuity Insurance Company	Fidelity Emerging Markets Index Fund	**	124,660
*	Voya Retirement Insurance and Annuity Company	Fidelity Large C Value Index Fund	**	120,908
*	Great-West Life and Annuity Insurance Company	American Funds 2040 Target Date Retire R2 Fund	**	112,773
*	Great-West Life and Annuity Insurance Company	T. Rowe Price Health Sciences I Fund	**	110,567
*	Great-West Life and Annuity Insurance Company	American Century Small Company R Fund	**	108,880
*	Great-West Life and Annuity Insurance Company	Clearbridge Small Cap Growth R Fund	**	108,227
*	Great-West Life and Annuity Insurance Company	American Funds 2035 Target Date Retire R2e Fund	**	107,154
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate 2025 Fund I	**	103,744
*	Great-West Life and Annuity Insurance Company	Hartford Equity Income R3 Fund	**	100,638
*	Great-West Life and Annuity Insurance Company	Putnam Growth Opportunities R6 Fund	**	98,582
*	Great-West Life and Annuity Insurance Company	AB Global Bond R Fund	**	95,842
*	Great-West Life and Annuity Insurance Company	Blackrock Advantage Corealpha Bond K Fund	**	95,722
*	Great-West Life and Annuity Insurance Company	American Funds 2020 Target Date Retire R2e Fund	**	95,512
*	Voya Retirement Insurance and Annuity Company	Fidelity Inflation Protection Bond Index Fund	**	94,534
*	Voya Retirement Insurance and Annuity Company	Vanguard LifeStrategy Moderate Grow Fund Investor Shares	**	82,323
*	Great-West Life and Annuity Insurance Company	American Funds 2035 Target Date Retirement Fund R2 Fund	**	77,673
*	Great-West Life and Annuity Insurance Company	American Funds 2025 Target Date Retire R2 Fund	**	77,491

See independent auditor's report.

DCS PEP 401(k) PROFIT SHARING PLAN
FORM 5500 - SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 26-4614358 PLAN #: 001
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
	Pooled Separate Accounts (Continued):			
*	Great-West Life and Annuity Insurance Company	Ishares S&P 500 Index K Fund	**	17,925
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Conservative 2025 Fund I	**	16,510
*	Voya Retirement Insurance and Annuity Company	ClearBridge Small Cap Growth Fund Class A	**	15,637
*	Voya Retirement Insurance and Annuity Company	DFA World ex U.S. Government Fixed Income Portfolio Institutional Fund	**	15,474
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate 2055 Fund I	**	13,683
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index Retirement K Fund	**	12,580
*	Great-West Life and Annuity Insurance Company	American Funds Europacific Gr R6 Fund	**	12,246
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2050 K Fund	**	11,352
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive Return Fund I	**	10,679
*	Great-West Life and Annuity Insurance Company	Hartford Balanced Income R4 Fund	**	10,234
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2055 K Fund	**	9,515
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Conservative 2045 F I	**	9,206
*	Voya Retirement Insurance and Annuity Company	Fidelity Mid Cap Growth Index Fund	**	7,445
*	Great-West Life and Annuity Insurance Company	Invesco Developing Markets A Fund	**	7,085
*	Great-West Life and Annuity Insurance Company	Bnym Mellon Nsl Agg Bond Index Fd Uc1 Fund	**	6,818
*	Great-West Life and Annuity Insurance Company	Jpmorgan Government Bond R6 Fund	**	6,323
*	Voya Retirement Insurance and Annuity Company	Vanguard LifeStrategy Growth Fund	**	6,260
*	Great-West Life and Annuity Insurance Company	Mfs International Intrinsic Value R3 Fund	**	5,568
*	Voya Retirement Insurance and Annuity Company	Vanguard International Stock Index Fund Admiral Shares	**	5,494
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2040 K Fund	**	5,483
*	Great-West Life and Annuity Insurance Company	Clearbridge Mid Cap A Fund	**	4,982
*	Voya Retirement Insurance and Annuity Company	DFA Emerging Markets Portfolio Institutional Fund	**	4,734
*	Great-West Life and Annuity Insurance Company	Franklin Mutual Shares R Fund	**	4,724
*	Voya Retirement Insurance and Annuity Company	Vanguard LifeStrategy Income Fund Investor Shares	**	4,510
*	Great-West Life and Annuity Insurance Company	American Funds 2055 Target Date Retirement Fund R2 Fund	**	4,111
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate Returns Fund I	**	4,017
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2045 K Fund	**	4,012
*	Voya Retirement Insurance and Annuity Company	DFA Global Real Estate Securities Portfolio Institutional Fund	**	3,610
*	Great-West Life and Annuity Insurance Company	Mfs International Intrinsic Value R2 Fund	**	3,427
*	Great-West Life and Annuity Insurance Company	Invesco Main Street Mid Cap R Fund	**	3,230
*	Voya Retirement Insurance and Annuity Company	PIMCO Income Fund Institutional	**	3,197
*	Great-West Life and Annuity Insurance Company	American Funds Capital Income Bldr R2e Fund	**	3,168
*	Great-West Life and Annuity Insurance Company	American Funds 2045 Target Date Retire R2e Fund	**	3,048
*	Great-West Life and Annuity Insurance Company	Ishares Developed Real Estate Index K Fund	**	2,978
*	Great-West Life and Annuity Insurance Company	Royce Small-Cap Value Service Fund	**	2,773
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2025 Fund I	**	2,557
*	Great-West Life and Annuity Insurance Company	Bnym Mellon Nsl Agg Bond Index Fd Uc1 Fund	**	2,300
*	Great-West Life and Annuity Insurance Company	Invesco Real Estate R Fund	**	1,818
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2060 K Fund	**	1,393
*	Voya Retirement Insurance and Annuity Company	DFA Inflation - Protection Securities Portfolio Institutional Fund	**	991
*	Great-West Life and Annuity Insurance Company	Royce Small-Cap Value R Fund	**	857
*	Voya Retirement Insurance and Annuity Company	Eaton Vance Income Fund of Boston R6	**	315
*	Voya Retirement Insurance and Annuity Company	DFA US Targeted V1 Portfolio Institutional Fund	**	139
*	Great-West Life and Annuity Insurance Company	Mass Mutual Strategic Bond R4 Fund	**	135
*	Voya Retirement Insurance and Annuity Company	Fidelity Small Cap Value Index Fund	**	62
				24,985,264
	PARTICIPANT NOTES RECEIVABLE:			
***	Participants notes receivable	Interest rates ranging from 4.25% to 9.00% with maturities through December 2027		434,974
				<u>\$ 28,261,824</u>

* Indicates a party-in-interest as defined by ERISA

** Cost information not required for participant-directed investments.

*** The accompanying financial statements classify participant loans as notes receivable from participants; party-in-interest.

Multiple-Employer Plan Participating Employer Information

DCS PEP 401(k) Profit Sharing Plan

EIN: 26-4614358

3 digit plan number: 001

12/31/2022

(a) Name of Participating Employer	(b) EIN	(c) % of Total Contributions
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Ascendant	85-2206886	\$22,750.00	2.26%
Ballast Point Management Services, LLC	20-5356831	\$121,208.00	12.03%
Blair Group, Inc.	65-0061439	\$174,413.00	17.31%
DCS Retirement Group, Inc.	59-3399629	\$46,409.53	4.61%
Fusion Health Care	22-3968529	\$0.00	0.00%
Indra Systems, Inc.	81-0549109	\$0.00	0.00%
Jacobsen Homes, Inc.	59-1763322	\$175,082.00	17.38%
Langston, Hess, Augustine, Sojourner & Moyles, P.A.	59-3152951	\$22,614.00	2.24%
Resource Corporation of America & Recovery of Texas, Inc.	76-0468011	\$63,829.76	6.34%
Tal-Kno Bldg Products	58-1700166	\$147,891.00	14.68%
United Trophy Mfg., Inc.	59-1366385	\$16,066.00	1.59%
Walnut Creek Nursing Home	31-1279692	\$197,400.00	19.60%
Wax Works, Inc.	61-0587833	\$19,726.08	1.96%

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
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 DCS PEP 401(k) Profit Sharing Plan	1b Three-digit plan number (PN) ▶	001
	1c Effective date of plan	01/01/2012
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) Dorsa Consulting Services, Inc. P.O. Box 720159 Sandy Springs GA 30358	2b Employer Identification Number (EIN) 26-4614358	2c Plan Sponsor's telephone number 800-361-4635
	2d Business code (see instructions) 611000	

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		1/26/24	Jason Johnson
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	1, 971
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)	1, 365
a(2) Total number of active participants at the end of the plan year		6a(2)	1, 124
b Retired or separated participants receiving benefits		6b	33
c Other retired or separated participants entitled to future benefits		6c	572
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1, 729
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1, 729
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1, 077
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	88
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 2K 2F 2G 3D 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
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 DCS PEP 401(k) Profit Sharing Plan	1b	Three-digit plan number (PN) ▶	001
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) Dorsa Consulting Services, Inc. P.O. Box 720159 Sandy Springs GA 30358	1c	Effective date of plan	01/01/2012
	2b	Employer Identification Number (EIN)	26-4614358
	2c	Plan Sponsor's telephone number	800-361-4635
	2d	Business code (see instructions)	611000

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		1/26/24	Jason Johnson
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	1, 971
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)	1, 365
a(2) Total number of active participants at the end of the plan year		6a(2)	1, 124
b Retired or separated participants receiving benefits		6b	33
c Other retired or separated participants entitled to future benefits		6c	572
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1, 729
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1, 729
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1, 077
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	88
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 2K 2F 2G 3D 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
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 DCS PEP 401(k) Profit Sharing Plan	1b Three-digit plan number (PN) ▶	001
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) Dorsa Consulting Services, Inc. P.O. Box 720159 Sandy Springs GA 30358		1c Effective date of plan 01/01/2012 2b Employer Identification Number (EIN) 26-4614358 2c Plan Sponsor's telephone number 800-361-4635 2d Business code (see instructions) 611000

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		1/26/24	Jason Johnson
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	1, 971
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)	1, 365
a(2) Total number of active participants at the end of the plan year		6a(2)	1, 124
b Retired or separated participants receiving benefits		6b	33
c Other retired or separated participants entitled to future benefits		6c	572
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1, 729
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1, 729
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1, 077
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	88
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 2K 2F 2G 3D 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SUPPLEMENTAL SCHEDULES

DCS PEP 401(k) PROFIT SHARING PLAN

FORM 5500 - SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 26-4614358 PLAN #: 001

DECEMBER 31, 2022

Check here if Late Participant Loan Repayments are Included ☒	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2021	\$ -	\$169,032	\$ -	\$ -

See Independent Auditor's Report.

DCS PEP 401(k) PROFIT SHARING PLAN
FORM 5500 - SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 26-4614358 PLAN #: 001
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
	Pooled Separate Accounts (Continued):			
*	Voya Retirement Insurance and Annuity Company	Vanguard LifeStrategy Conservative Growth Fund	**	76,808
*	Great-West Life and Annuity Insurance Company	American Funds 2030 Target Date Retire R2 Fund	**	76,501
*	Great-West Life and Annuity Insurance Company	Hartford Balanced Income R3 Fund	**	73,855
*	Great-West Life and Annuity Insurance Company	Clearbridge Small Cap Growth A Fund	**	73,477
*	Great-West Life and Annuity Insurance Company	Alger Capital Appreciation Instl R Fund	**	71,174
*	Voya Retirement Insurance and Annuity Company	TIAA-CREF Real Estate Securities Fund Institutional Class	**	70,726
*	Great-West Life and Annuity Insurance Company	Empower T. Rowe Price Mid Cap Gr Inst Fund	**	67,151
*	Great-West Life and Annuity Insurance Company	Mass Mutual Mid Cap Growth R3 Fund	**	66,852
*	Great-West Life and Annuity Insurance Company	American Funds Europacific Growth R1 Fund	**	66,029
*	Great-West Life and Annuity Insurance Company	Mass Mutual Global R3 Fund	**	65,218
*	Voya Retirement Insurance and Annuity Company	Fidelity Mid Cap Index Fund	**	64,186
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2035 K Fund	**	63,334
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2030 K Fund	**	62,715
*	Great-West Life and Annuity Insurance Company	Clearbridge Mid Cap R Fund	**	61,874
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate 2035 Fund I	**	60,201
*	Voya Retirement Insurance and Annuity Company	Voya Intermediate Bond Fund R6	**	58,603
*	Great-West Life and Annuity Insurance Company	Victory Sycamore Small Company Opp R Fund	**	58,578
*	Great-West Life and Annuity Insurance Company	Invesco Developing Markets R Fund	**	58,346
*	Great-West Life and Annuity Insurance Company	Federated Hermes Mdt Small Cp Core R6 Fund	**	56,232
*	Voya Retirement Insurance and Annuity Company	Vanguard 500 Index Fund Admiral Shares	**	55,324
*	Great-West Life and Annuity Insurance Company	Invesco Real Estate R Fund	**	55,063
*	Voya Retirement Insurance and Annuity Company	Fidelity Small Cap Index Fund	**	54,885
*	Voya Retirement Insurance and Annuity Company	Fidelity Large Cap Grow Index Fund	**	54,469
*	Great-West Life and Annuity Insurance Company	Virtus Ceredex Mid-Cap Value Equity A Fund	**	54,034
*	Great-West Life and Annuity Insurance Company	Fidelity Extended Market Index Fund	**	53,851
*	Voya Retirement Insurance and Annuity Company	American Funds Washington Mutual R6 Fund	**	49,749
*	Voya Retirement Insurance and Annuity Company	Vanguard Mid-Cap Index Fund Admiral Shares	**	49,204
*	Great-West Life and Annuity Insurance Company	Mass Mutual Global R4 Fund	**	49,108
*	Great-West Life and Annuity Insurance Company	Alger Capital Appreciation Instl R Fund	**	48,895
*	Great-West Life and Annuity Insurance Company	American Funds Europacific Growth R1 Fund	**	48,737
*	Great-West Life and Annuity Insurance Company	Franklin Growth R Fund	**	46,852
*	Voya Retirement Insurance and Annuity Company	MFS Growth Fund R6	**	46,579
*	Great-West Life and Annuity Insurance Company	Invesco Main Street Mid Cap R Fund	**	45,953
*	Great-West Life and Annuity Insurance Company	Invesco Developing Markets R Fund	**	45,088
*	Great-West Life and Annuity Insurance Company	American Funds Europacific Growth R3 Fund	**	43,812
*	Great-West Life and Annuity Insurance Company	Janus Henderson Balanced S Fund	**	43,295
*	Great-West Life and Annuity Insurance Company	Mass Mutual S&P 500 Index R3 Fund	**	43,114
*	Great-West Life and Annuity Insurance Company	Jpmorgan Emerging Markets Equity R6 Fund	**	40,016
*	Great-West Life and Annuity Insurance Company	American Funds 2050 Target Date Retire R2e Fund	**	39,786
*	Great-West Life and Annuity Insurance Company	Clearbridge Small Cap Growth R Fund	**	38,729
*	Great-West Life and Annuity Insurance Company	Victory Sycamore Small Company Opp R Fund	**	38,308
*	Voya Retirement Insurance and Annuity Company	Fidelity Emerging Markets Index Fund	**	38,046
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2035 Fund I	**	36,986
*	Great-West Life and Annuity Insurance Company	Franklin Gold And Precious Metals R6 Fund	**	33,609
*	Great-West Life and Annuity Insurance Company	Ab Global Bond R Fund	**	33,436
*	Great-West Life and Annuity Insurance Company	Mass Mutual Global R3 Fund	**	33,254
*	Great-West Life and Annuity Insurance Company	American Funds 2045 Target Date Retirement Fund R2 Fund	**	32,743
*	Great-West Life and Annuity Insurance Company	Hartford Equity Income R4 Fund	**	32,207
*	Great-West Life and Annuity Insurance Company	Lord Abbett Corporate Bond R6 Fund	**	31,700
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2055 Fund I Voya Gv Mny Mkt F A	**	31,285
*	Great-West Life and Annuity Insurance Company	Janus Henderson Small Cap Value N Fund	**	29,696
*	Great-West Life and Annuity Insurance Company	Mass Mutual Mid Cap Growth R3 Fund	**	28,956
*	Great-West Life and Annuity Insurance Company	Fidelity Advisor Stock Selec Mid Cap Z Fund	**	28,344
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate 2045 Fund I	**	27,417
*	Great-West Life and Annuity Insurance Company	Hartford Inflation Plus R3 Fund	**	26,960
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Conservative 2035 F I	**	25,012
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2045 Fund I	**	23,232
*	Great-West Life and Annuity Insurance Company	Pgim High-Yield R6 Fund	**	23,144
*	Great-West Life and Annuity Insurance Company	American Funds Capital Income Bldr R2e Fund	**	22,029
*	Voya Retirement Insurance and Annuity Company	American Funds EuroPacific R6 Fund	**	21,518
*	Voya Retirement Insurance and Annuity Company	PGIM High Yield Fund R6	**	21,085
*	Great-West Life and Annuity Insurance Company	Hartford Balanced Income R3 Fund	**	20,624
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2025 K Fund	**	20,111

See independent auditor's report.

DCS PEP 401(k) PROFIT SHARING PLAN
FORM 5500 - SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 26-4614358 PLAN #: 001
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
	Fixed Annuity Contracts			
*	Great-West Life and Annuity Insurance Company	Guranteed interest account	**	\$ 2,659,797
*	Voya Retirement Insurance and Annuity Company	Voya Fixed Account	**	181,789
				2,841,586
	Pooled Separate Accounts:			
*	Great-West Life and Annuity Insurance Company	Fidelity Us Bond Index Fund	**	1,856,783
*	Great-West Life and Annuity Insurance Company	Putnam Large Cap Value R6 Fund	**	1,487,717
*	Great-West Life and Annuity Insurance Company	Fidelity 500 Index Fund	**	1,275,966
*	Great-West Life and Annuity Insurance Company	JPMorgan Large Cap Growth R6 Fund	**	1,120,933
*	Great-West Life and Annuity Insurance Company	State Street Global Eq Ex-Us Index K Fund	**	1,040,434
*	Great-West Life and Annuity Insurance Company	Janus Henderson Balanced R Fund	**	1,002,540
*	Great-West Life and Annuity Insurance Company	Fidelity Inflation Protected Bond Index Fund	**	768,913
*	Great-West Life and Annuity Insurance Company	Franklin Mutual Shares R Fund	**	654,313
*	Voya Retirement Insurance and Annuity Company	Fidelity 500 Index Fund	**	632,405
*	Great-West Life and Annuity Insurance Company	Mass Mutual S&P 500 Index R3 Fund	**	598,051
*	Great-West Life and Annuity Insurance Company	Mass Mutual S&P 500 Index R4 Fund	**	596,556
*	Great-West Life and Annuity Insurance Company	Invesco Discovery Mid Cap Growth R6 Fund	**	580,755
*	Great-West Life and Annuity Insurance Company	Jpmorgan International Equity R6 Fund	**	548,266
*	Great-West Life and Annuity Insurance Company	Invesco Main Street Mid Cap A Fund	**	516,145
*	Great-West Life and Annuity Insurance Company	Allspring Special Mid Cap Value R6 Fund	**	492,973
*	Great-West Life and Annuity Insurance Company	Janus Henderson Balanced R Fund	**	456,384
*	Great-West Life and Annuity Insurance Company	Fidelity Small Cap Index Fund	**	436,722
*	Great-West Life and Annuity Insurance Company	American Funds 2050 Target Date Retirement Fund R2 Fund	**	352,160
*	Great-West Life and Annuity Insurance Company	Clearbridge Mid Cap R Fund	**	347,101
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2055 Fund I	**	341,242
*	Great-West Life and Annuity Insurance Company	Franklin Growth R Fund	**	339,400
*	Great-West Life and Annuity Insurance Company	American Funds 2020 Target Date Retirement Fundmental Fund	**	332,648
*	Great-West Life and Annuity Insurance Company	Alger Capital Appreciation Instl I Fund	**	325,250
*	Great-West Life and Annuity Insurance Company	Hartford Equity Income R3 Fund	**	302,770
*	Great-West Life and Annuity Insurance Company	Invesco Real Estate R6 Fund	**	292,644
*	Great-West Life and Annuity Insurance Company	American Century Mid Cap Value R6 Fund	**	279,538
*	Great-West Life and Annuity Insurance Company	Blackrock High Yield Bond Portfolio K Fund	**	261,589
*	Great-West Life and Annuity Insurance Company	Virtus Ceredex Mid-Cap Value Equity A Fund	**	236,855
*	Great-West Life and Annuity Insurance Company	Janus Henderson Balanced N Fund	**	216,573
*	Great-West Life and Annuity Insurance Company	Mass Mutual Strategic Bond R3 Fund	**	210,164
*	Great-West Life and Annuity Insurance Company	American Funds Income Fund Of America R6 Fund	**	207,243
*	Great-West Life and Annuity Insurance Company	American Funds 2040 Target Date Retirement Fund R2es1519b Fund	**	205,293
*	Great-West Life and Annuity Insurance Company	Jpmorgan Equity Income R6 Fund	**	203,069
*	Great-West Life and Annuity Insurance Company	Mfs International Intrinsic Value R2 Fund	**	173,986
*	Great-West Life and Annuity Insurance Company	Franklin Growth A Fund	**	173,628
*	Voya Retirement Insurance and Annuity Company	Fidelity International Index Fnd	**	171,568
*	Great-West Life and Annuity Insurance Company	American Funds 2030 Target Date Retirement Fund R2 Fund	**	168,077
*	Great-West Life and Annuity Insurance Company	Mass Mutual Strategic Bond R3 Fund	**	158,453
*	Great-West Life and Annuity Insurance Company	Mass Mutual Mid Cap Growth R4 Fund	**	157,313
*	Voya Retirement Insurance and Annuity Company	Fidelity US Bond Index Fund	**	150,166
*	Great-West Life and Annuity Insurance Company	Janus Henderson Triton N Fund	**	142,861
*	Great-West Life and Annuity Insurance Company	Pioneer Strategic Income R Fund	**	137,749
*	Great-West Life and Annuity Insurance Company	American Funds 2025 Target Date Retirement Fund R2 Fund	**	126,128
*	Great-West Life and Annuity Insurance Company	Fidelity Emerging Markets Index Fund	**	124,660
*	Voya Retirement Insurance and Annuity Company	Fidelity Large C Value Index Fund	**	120,908
*	Great-West Life and Annuity Insurance Company	American Funds 2040 Target Date Retire R2 Fund	**	112,773
*	Great-West Life and Annuity Insurance Company	T. Rowe Price Health Sciences I Fund	**	110,567
*	Great-West Life and Annuity Insurance Company	American Century Small Company R Fund	**	108,880
*	Great-West Life and Annuity Insurance Company	Clearbridge Small Cap Growth R Fund	**	108,227
*	Great-West Life and Annuity Insurance Company	American Funds 2035 Target Date Retire R2e Fund	**	107,154
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate 2025 Fund I	**	103,744
*	Great-West Life and Annuity Insurance Company	Hartford Equity Income R3 Fund	**	100,638
*	Great-West Life and Annuity Insurance Company	Putnam Growth Opportunities R6 Fund	**	98,582
*	Great-West Life and Annuity Insurance Company	AB Global Bond R Fund	**	95,842
*	Great-West Life and Annuity Insurance Company	Blackrock Advantage Corealpha Bond K Fund	**	95,722
*	Great-West Life and Annuity Insurance Company	American Funds 2020 Target Date Retire R2e Fund	**	95,512
*	Voya Retirement Insurance and Annuity Company	Fidelity Inflation Protection Bond Index Fund	**	94,534
*	Voya Retirement Insurance and Annuity Company	Vanguard LifeStrategy Moderate Grow Fund Investor Shares	**	82,323
*	Great-West Life and Annuity Insurance Company	American Funds 2035 Target Date Retirement Fund R2 Fund	**	77,673
*	Great-West Life and Annuity Insurance Company	American Funds 2025 Target Date Retire R2 Fund	**	77,491

See independent auditor's report.

DCS PEP 401(k) PROFIT SHARING PLAN
FORM 5500 - SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 26-4614358 PLAN #: 001
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
	Pooled Separate Accounts (Continued):			
*	Great-West Life and Annuity Insurance Company	Ishares S&P 500 Index K Fund	**	17,925
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Conservative 2025 Fund I	**	16,510
*	Voya Retirement Insurance and Annuity Company	ClearBridge Small Cap Growth Fund Class A	**	15,637
*	Voya Retirement Insurance and Annuity Company	DFA World ex U.S. Government Fixed Income Portfolio Institutional Fund	**	15,474
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate 2055 Fund I	**	13,683
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index Retirement K Fund	**	12,580
*	Great-West Life and Annuity Insurance Company	American Funds Europacific Gr R6 Fund	**	12,246
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2050 K Fund	**	11,352
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive Return Fund I	**	10,679
*	Great-West Life and Annuity Insurance Company	Hartford Balanced Income R4 Fund	**	10,234
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2055 K Fund	**	9,515
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Conservative 2045 F I	**	9,206
*	Voya Retirement Insurance and Annuity Company	Fidelity Mid Cap Growth Index Fund	**	7,445
*	Great-West Life and Annuity Insurance Company	Invesco Developing Markets A Fund	**	7,085
*	Great-West Life and Annuity Insurance Company	Bnym Mellon Nsl Agg Bond Index Fd Uc1 Fund	**	6,818
*	Great-West Life and Annuity Insurance Company	Jpmorgan Government Bond R6 Fund	**	6,323
*	Voya Retirement Insurance and Annuity Company	Vanguard LifeStrategy Growth Fund	**	6,260
*	Great-West Life and Annuity Insurance Company	Mfs International Intrinsic Value R3 Fund	**	5,568
*	Voya Retirement Insurance and Annuity Company	Vanguard International Stock Index Fund Admiral Shares	**	5,494
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2040 K Fund	**	5,483
*	Great-West Life and Annuity Insurance Company	Clearbridge Mid Cap A Fund	**	4,982
*	Voya Retirement Insurance and Annuity Company	DFA Emerging Markets Portfolio Institutional Fund	**	4,734
*	Great-West Life and Annuity Insurance Company	Franklin Mutual Shares R Fund	**	4,724
*	Voya Retirement Insurance and Annuity Company	Vanguard LifeStrategy Income Fund Investor Shares	**	4,510
*	Great-West Life and Annuity Insurance Company	American Funds 2055 Target Date Retirement Fund R2 Fund	**	4,111
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Moderate Returns Fund I	**	4,017
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2045 K Fund	**	4,012
*	Voya Retirement Insurance and Annuity Company	DFA Global Real Estate Securities Portfolio Institutional Fund	**	3,610
*	Great-West Life and Annuity Insurance Company	Mfs International Intrinsic Value R2 Fund	**	3,427
*	Great-West Life and Annuity Insurance Company	Invesco Main Street Mid Cap R Fund	**	3,230
*	Voya Retirement Insurance and Annuity Company	PIMCO Income Fund Institutional	**	3,197
*	Great-West Life and Annuity Insurance Company	American Funds Capital Income Bldr R2e Fund	**	3,168
*	Great-West Life and Annuity Insurance Company	American Funds 2045 Target Date Retire R2e Fund	**	3,048
*	Great-West Life and Annuity Insurance Company	Ishares Developed Real Estate Index K Fund	**	2,978
*	Great-West Life and Annuity Insurance Company	Royce Small-Cap Value Service Fund	**	2,773
*	Voya Retirement Insurance and Annuity Company	MyCompass Index Aggressive 2025 Fund I	**	2,557
*	Great-West Life and Annuity Insurance Company	Bnym Mellon Nsl Agg Bond Index Fd Uc1 Fund	**	2,300
*	Great-West Life and Annuity Insurance Company	Invesco Real Estate R Fund	**	1,818
*	Great-West Life and Annuity Insurance Company	Blackrock Lifepath Index 2060 K Fund	**	1,393
*	Voya Retirement Insurance and Annuity Company	DFA Inflation - Protection Securities Portfolio Institutional Fund	**	991
*	Great-West Life and Annuity Insurance Company	Royce Small-Cap Value R Fund	**	857
*	Voya Retirement Insurance and Annuity Company	Eaton Vance Income Fund of Boston R6	**	315
*	Voya Retirement Insurance and Annuity Company	DFA US Targeted V1 Portfolio Institutional Fund	**	139
*	Great-West Life and Annuity Insurance Company	Mass Mutual Strategic Bond R4 Fund	**	135
*	Voya Retirement Insurance and Annuity Company	Fidelity Small Cap Value Index Fund	**	62
				24,985,264
	PARTICIPANT NOTES RECEIVABLE:			
***	Participants notes receivable	Interest rates ranging from 4.25% to 9.00% with maturities through December 2027		434,974
				<u>\$ 28,261,824</u>

* Indicates a party-in-interest as defined by ERISA

** Cost information not required for participant-directed investments.

*** The accompanying financial statements classify participant loans as notes receivable from participants; party-in-interest.