# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2023**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

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

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

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

**D** Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [X] 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
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 04/01/2005

**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)
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

3100 EAGLE PKWY
FORT WORTH, TX 76177-3100

3100 EAGLE PKWY
FORT WORTH, TX 76177-3100

**2b** Employer Identification Number (EIN) 65-0617372

**2c** Plan Sponsor's telephone number 817-682-7766

**2d** Business code (see instructions) 323100

**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. | 02/21/2024 | BRENDA DANIELS |
| | **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

PISTL SERVICE CORPORATION
BRENDA DANIELS
15400 S OUTER 40 RD STE 205
CHESTERFIELD, MO 63017-2063

**3b** Administrator's EIN
43-1565836

**3c** Administrator's telephone number
800-355-6780

**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** | 156 |
| **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)** | 156 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 160 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 6 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 166 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 166 |
| **g(1)** | Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) | **6g(1)** | 166 |
| **g(2)** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g(2)** | 53 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 3D

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

**9a** Plan funding arrangement (check all that apply)
- **(1)** ☐ Insurance
- **(2)** ☐ Code section 412(e)(3) insurance contracts
- **(3)** ☒ 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
- **(4)** ☐ **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**
- **(1)** ☒ **H** (Financial Information)
- **(2)** ☐ **I** (Financial Information – Small Plan)
- **(3)** ☐ **A** (Insurance Information) – Number Attached _____
- **(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 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2023**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2023 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

| **A** Name of plan | **B** Three-digit plan number (PN) ▶ | |
|---|---|---|
| MOTIVATING GRAPHICS 401K RETIREMENT PLAN | | 001 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) | |
| MOTIVATING GRAPHICS 401K RETIREMENT PLAN | 65-0617372 | |

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ 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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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

PISTL SERVICE CORPORATION

43-1565836

| (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? |
|---|---|---|---|---|---|---|
| 14 15 | PLAN ADMINISTRATOR | 968 | Yes [ ] No [X] | Yes [ ] No [X] | | Yes [ ] No [X] |

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

JOHN MOYNIHAN

43-1575390

| (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 | INVESTMENT ADVISOR | 1084 | Yes [ ] No [X] | Yes [ ] No [X] | | Yes [ ] No [X] |

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

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

## Part I Service Provider Information (continued)

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

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

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**2023**

**This Form is Open to Public Inspection.**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

**A** Name of plan
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**D** Employer Identification Number (EIN)
65-0617372

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE: METLIFE SERIES 25083

**b** Name of sponsor of entity listed in (a): RELIANCE TRUST STABLE VALUE FUND

| **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) |
|---|---|---|
| 46-6625485-001 | C | 142968 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2023**

**This Form is Open to Public Inspection**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

**A** Name of plan
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**D** Employer Identification Number (EIN)
65-0617372

## 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) | 0 | 2100 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 142969 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 821563 | 1098102 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 123318 | 0 |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(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 | 944881 | 1243171 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 944881 | 1243171 |

## 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) | | |
| | **(B)** Participants | 2a(1)(B) | 174628 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 174628 |
| **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) | | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 0 |
| | **(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) | 34139 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 34139 |
| | **(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) | | 169230 |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 377997 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 75809 | |
| **(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) | | 75809 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: | | | |
| **(1)** Salaries and allowances | 2i(1) | | |
| **(2)** Contract administrator fees | 2i(2) | | |
| **(3)** Recordkeeping fees | 2i(3) | | |
| **(4)** IQPA audit fees | 2i(4) | | |
| **(5)** Investment advisory and investment management fees | 2i(5) | | |
| **(6)** Bank or trust company trustee/custodial fees | 2i(6) | | |
| **(7)** Actuarial fees | 2i(7) | | |
| **(8)** Legal fees | 2i(8) | | |
| **(9)** Valuation/appraisal fees | 2i(9) | | |
| **(10)** Other trustee fees and expenses | 2i(10) | | |
| **(11)** Other expenses | 2i(11) | 3898 | |
| **(12)** Total administrative expenses. Add lines **2i(1)** through **(11)** | 2i(12) | | 3898 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 79707 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | 298290 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | |
| **(2)** From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** [ ] Unmodified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

**(1)** [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

**(1)** Name: CONNER ASH P.C. **(2)** EIN: 43-1012822

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

**(1)** [ ] This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | **4a** | X | | 4699 |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | **4b** | | X | |
| **c** Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | **4c** | | X | |
| **d** Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | **4d** | | X | |
| **e** Was this plan covered by a fidelity bond? | **4e** | X | | 10000 |
| **f** Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | **4f** | | X | |
| **g** Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4g** | | X | |
| **h** Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4h** | | X | |
| **i** Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | **4i** | X | | |
| **j** Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) | **4j** | X | | |
| **k** Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | **4k** | | X | |
| **l** Has the plan failed to provide any benefit when due under the plan? | **4l** | | X | |
| **m** If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | **4m** | | X | |
| **n** If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | **4n** | | | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

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

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

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2023**

**This Form is Open to Public Inspection.**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

**A** Name of plan
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**D** Employer Identification Number (EIN)
65-0617372

## 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): 74-2927321

**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** 3

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

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

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

| | | |
|---|---|---|
| **a** The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) | **14a** | |
| **b** The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) | **14b** | |
| **c** The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:
Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

**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._____

## Part VII IRS Compliance Questions

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☐ No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

**SCHEDULE DCG (Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

# Individual Plan Information

This schedule is required to be filed under section 103 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

**2023**

**This Form is Open to Public Inspection**

## Part I DCG Information

**A** Name of DCG
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** DCG Sponsor's Name (enter here only if different from Name of DCG)

**D** Employer Identification Number (EIN) for DCG
65-0617372

## Part II Individual Schedule DCG Information. Complete a separate Schedule for each individual defined contribution pension plan.

**E** This Schedule DCG is for: [X] a single-employer plan [ ] a collectively-bargained plan

**F** This Schedule DCG is: [X] the first Schedule [ ] the final Schedule [ ] an amended Schedule

## Part III Basic Individual Plan Information

**1a** Name of plan
MOTIVATING GRAPHICS 401K RETIREMENT PLAN

**1b** Three-digit plan number (PN) 001

**1c** Effective date of plan 04/01/2005

**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)
MOTIVITATING GRAPHICS INC

3100 EAGLE WAY
FORT WORTH, TX 76177

3100 EAGLE WAY
FORT WORTH, TX 76177

**2b** Employer Identification Number (EIN) 65-0617372

**2c** Plan sponsor's telephone number 817-682-7766

**2d** Business code 323100

**3** 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** Plan sponsor's name

**c** Plan Name

**3b** EIN

**3d** PN

**4a** Plan administrator's name and address
PISTL SERVICE CORPORATION
15400 S OUTER 40 RD STE 205
CHESTERFIELD, MO 63017

**4b** EIN 43-1565836

**4c** Administrator's telephone number 314-962-6780

| | | | |
|---|---|---|---|
| **5a** | Total number of participants at the beginning of the plan year | **5a** | 156 |
| **b** | Total number of participants as of the end of the plan year | **5b** | 166 |
| **c(1)** | Total number of active participants at the beginning of the plan year | **5c(1)** | 156 |
| **c(2)** | Total number of active participants at the end of the plan year | **5c(2)** | 160 |
| **d(1)** | Number of participants with account balances as of the beginning of the plan year | **5d(1)** | 53 |
| **d(2)** | Number of participants with account balances as of the end of the plan year | **5d(2)** | 53 |
| **e** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **5e** | |

## Part IV Financial Information

| 6 | Plan Assets and Liabilities | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| a | Total plan assets | 6a | 94881 | 1241071 |
| | (1) Participant loans | 6a(1) | 0 | 2100 |
| b | Total plan liabilities | 6b | 0 | |
| c | Net Assets (subtract line 6b from line 6a) | 6c | 94881 | 1241071 |

| 7a | | | Amount |
|---|---|---|---|
| | Contributions received or receivable in cash from | | |
| | (1) Employers | 7a(1) | |
| | (2) Participants | 7a(2) | 174628 |
| | (3) Others (including rollovers) | 7a(3) | |
| b | Noncash contributions | 7b | |
| c | Total Contributions (add lines 7a(1)-(3) and line 7(b)) | 7c | 174628 |
| d | Other income (loss) | 7d | 203369 |
| e | Total Income (add lines 7c and 7d) | 7e | 377997 |
| f | Benefit payment and payments to provide benefits | 7f | 75809 |
| g | Corrective distributions (see instructions) | 7g | |
| h | Certain deemed distributions of participant loans (see instructions) | 7h | |
| i | Administrative service provider's expense (salaries, fees, commissions) | 7i | |
| j | Other expenses | 7j | 3898 |
| k | Total expenses (add lines 7f, 7g, 7h, 7i, and 7j) | 7k | 79707 |
| l | Net income (loss) (subtract line 7k from line 7e) | 7l | 298290 |
| m | Transfers of assets | | |
| | (1) To this plan | 7m(1) | |
| | (2) From this plan | 7m(2) | |

## Part V Plan Characteristics

**8** Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions.

2E 2F 2G 2J 2K 3D

## Part VI Compliance Questions

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| 9a | 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.) | 9a | X | | 4699 |
| b | Were there any nonexempt transactions with any party-in-interest? | 9b | | X | |
| c | Has the plan failed to provide any benefit when due under the plan? | 9c | | X | |
| d | Was the plan covered by a fidelity bond? | 9d | X | | 100000 |
| e | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 9e | | | |

**10** 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)

| 10a Name of plan(s) | 10b EIN(s) | 10c PN(s) |
|---|---|---|
| | | |
| | | |

**11** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? ☐ Yes ☒ No

**12a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

**12b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2)?

☐ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A

**13** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

## Part VII Accountant Opinion Information for Participating Plans

**14** Is the plan required to attach a report of an independent qualified public accountant (IQPA)? (See instructions on eligibility and condition for waiver of the annual examination and report of an IQPA under 29 CFR 2520.104-46):

☒ Yes ☐ No

Complete lines 14a through 14c if you checked "YES" and the report of an IQPA for the plan is required to be attached to this Schedule DCG.

**a** The opinion reflected in the attached report of an IQPA 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: CONNER ASH P.C. **(2)** EIN: 43-1012822

# Attachments for Schedule DCG

The following attachments are associated with the Schedule DCG Identified by Employer Identification Number and Plan Number.

EIN: 65-0617372

PN: 001

# MOTIVATING GRAPHICS 401(K)
# RETIREMENT PLAN AND TRUST

## DECEMBER 31, 2019

# MOTIVIATING GRAPHICS 401(K) RETIREMENT PLAN AND TRUST

FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION
with
INDEPENDENT AUDITORS' REPORT

YEARS ENDED DECEMBER 31, 2019 AND 2018

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CONNER ASH P.C.
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## INDEPENDENT AUDITORS' REPORT

Retirement Committee
Motivating Graphics 401(k) Retirement Plan and Trust
St. Louis, Missouri

### Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Motivating Graphics 401(k) Retirement Plan and Trust (the "Plan"), which comprise the statements of net assets available for plan benefits as of December 31, 2019, and the related statement of changes in net assets available for plan benefits for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with U.S. generally accepted auditing standards. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### Basis for Disclaimer of Opinion

As permitted by Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Massachusetts Mutual Life Company and Matrix Trust Company, trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the trustees as of December 31, 2019 and 2018, and for the year ended December 31, 2019, that the information provided to the Plan administrator by the trustees is complete and accurate.

**Disclaimer of Opinion**

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Other Matter**

The supplemental schedules of assets held for investment purposes as of December 31, 2019 and reportable transactions for the year ended December 31, 2019 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

**Report on Form and Content in Compliance with DOL Rules and Regulations**

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with U.S. generally accepted auditing standards and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

**Auditor's Report on the 2018 Financial Statements**

The 2018 financial statements of the Plan were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the predecessor audit not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated January 7, 2021 indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedules other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Conner Ash P.C.

St. Louis, Missouri
November 9, 2023

# MOTIVATING GRAPHICS 401(K) RETIREMENT PLAN AND TRUST

## STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

**December 31, 2019 and 2018**

| | **2019** | 2018 |
|---|---|---|
| **ASSETS** | | |
| Participant directed investments, at fair value | **$ 1,241,071** | $ 821,563 |
| Participant directed investments, at contract value | **-** | 123,318 |
| **TOTAL INVESTMENTS** | **1,241,071** | 944,881 |
| Receivables: | | |
| Loans to participants | **2,100** | **-** |
| **NET ASSETS AVAILABLE FOR PLAN BENEFITS** | **$ 1,243,171** | $ 944,881 |

**See accompanying notes and independent auditors' report.**

# MOTIVATING GRAPHICS 401(K) RETIREMENT PLAN AND TRUST

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

**Year Ended December 31, 2019**

| | |
|---|---|
| **ADDITIONS TO NET ASSETS** | |
| Dividend income | **$ 34,139** |
| Net appreciation in fair value of investments | **169,230** |
| | **203,369** |
| Employee contributions | **174,628** |
| **TOTAL ADDITIONS** | **377,997** |
| **DEDUCTIONS FROM NET ASSETS** | |
| Benefits paid to participants | **75,809** |
| Administrative fees | **3,898** |
| **TOTAL DEDUCTIONS** | **79,707** |
| **NET INCREASE** | **298,290** |
| **NET ASSETS AVAILABLE FOR PLAN BENEFITS** | |
| Beginning of year | **944,881** |
| End of year | **$ 1,243,171** |

**See accompanying notes and independent auditors' report.**

## 1. DESCRIPTION OF THE PLAN

The following description of the Motivating Graphics 401(k) Retirement Plan and Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

### General

The Plan is sponsored by Motivating Graphics, Inc. ("MG, Inc.") The corporate offices of MG, Inc. are located in Fort Worth, Texas.

The Plan was effective April 1, 2005 and is a defined contribution plan available to all employees of Motivating Graphics, LLC ("MG, LLC"), as well as to related employees of MG, LLC's controlled group of employers (collectively, the "Company"), who have attained age 18 and completed three months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The purpose of the Plan is to encourage the Company's employees to save and invest, systematically, a portion of their current compensation so that they and their families may have a source of additional income upon their retirement, or in the event of death.

The Plan was restated effective August 1, 2019 after plan administration was contracted to PISTL Service Corporation. Operations of the plan were not impacted.

### Contributions

Participants may contribute up to 100% of their pre-tax annual compensation, as defined by the Plan. Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code (the "Code"). Eligible participants may make a rollover contribution to the Plan.

Participants who are eligible to make salary deferral contributions under the Plan and who have attained age 50 before the close of the year may make catch-up contributions in accordance with, and subject to, the limitations imposed by the Code.

The Company may make discretionary matching contributions to the Plan as determined annually by management. During 2019, the Company did not make discretionary matching contributions to the Plan.

### Participant accounts

Each participant's account is credited with the participant's contributions and allocation of: (a) the Company's matching contribution, if any; (b) Plan earnings; and, (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

## 1. DESCRIPTION OF THE PLAN - CONTINUED

### Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's matching contribution portion of accounts, plus actual earnings thereon, is as follows:

| Years of Service | Percentage |
|---|---|
| Less than 1 year | 0% |
| 1 year, less than 2 years | 20% |
| 2 years, less than 3 years | 40% |
| 3 years, less than 4 years | 60% |
| 4 years, less than 5 years | 80% |
| 5 or more years | 100% |

In the event of disability, normal retirement, or death, a participant will become fully vested.

### Benefit Payments

Participants withdrawing during the year for reasons of service or disability, retirement, death, or termination are entitled to their vested account balance. Benefits are distributed in the form of rollovers, lump sum payments, or minimum required payments. If withdrawing participants are not entitled to their entire account balance, the amounts not received are forfeited.

A participant may receive a hardship distribution from salary reduction contributions if the distribution is: (1) on account of insured medical expenses incurred by the participant, his/her spouse, or dependents; (2) to purchase (excluding mortgage payments) a principal residence of the participant; (3) for the payment of post-secondary tuition expenses; (4) needed to prevent eviction of the participant from his/her principal residence or foreclosure upon the mortgage of the participant's principal residence, (5) funeral or burial expenses; or (6) repairs to a principal residence for which a casualty loss deduction would be available.

### Forfeitures

Forfeited balances of terminated participants' non-vested accounts are used to offset Company matching contributions or Plan expenses. Forfeited non-vested accounts at December 31, 2019 and 2018 were $189 and $0, respectively. No forfeited non-vested accounts were used to offset employer match or plan expenses during the year ended December 31, 2019.

### Investment options

Upon enrollment in the Plan, a participant may direct his/her salary deferrals and Company matching contributions in 1% increments into any of the Plan's investment options.

## 1. DESCRIPTION OF THE PLAN - CONTINUED

### Participant loans

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates of 6.75%, which is commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest is paid ratably through payroll deductions.

### Plan expenses

Employees of the Company perform certain administrative functions with no compensation from the Plan. In accordance with Plan provisions, the Company pays substantially all costs relating to asset charges and recordkeeping. All significant administrative expenses are paid by the Company and are not reflected in the accompanying financial statements.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of accounting

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

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

### Use of estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

### Investment valuation and income recognition

The investments of the Plan are stated at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For information related to the Plan's valuation methodologies, see Note 6 of these financial statements.

Investment gains and losses are accounted for using the average cost basis of the securities sold. The net realized and unrealized gains on investments include realized gains and losses on sales of investments during the year and unrealized increases and decreases in the market value of investments held at year end. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

### Fully benefit-responsive investment contracts

The group annuity contract (the "Contract") with Massachusetts Mutual Life Company (the "Trustee") is a general account and is subject to claims of the Trustee's general creditors. The Contract is a traditional investment contract and is credited with Plan contributions and earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by the Trustee. The Plan's Contract is fully benefit-responsive and is reported at contract value on the statement of net assets available for benefits. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan.

Principal and interest in the Contract are guaranteed against the loss by the Trustee. Circumstances that would limit a participant's ability to transact with the fund are not considered probable of occurring. Under no circumstance are the participant accounts in the Contract settled at amounts other than contract value.

### Contributions

Contributions from the Company and participants are accrued as they become obligations of the Company, as determined by the Plan's administrator, and in the period in which they are deducted, in accordance with salary deferral agreements.

### Payment of benefits

Benefits are recorded when paid.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

### 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. Because of 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 statement of net assets available for plan benefits.

## 3. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan terminates, all amounts credited to participants' accounts will become 100% vested.

## 4. INCOME TAX STATUS

The Company has adopted a non-standardized prototype plan and trust document on which the Internal Revenue Service ("IRS") has issued an opinion letter, dated June 30, 2020, stating that the Plan, as then designed, was in compliance with the applicable requirements of the Code. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

## 5. INFORMATION CERTIFIED BY THE PLAN TRUSTEE (UNAUDITED)

The Plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator limited auditing procedures with respect to the investment information certified by the Trustees, which included total investments as of December 31, 2019 and 2018, the total investment income for the year ended December 31, 2019, and all information included in the supplemental Form 5500, Schedule H, line 4i – schedule of assets (held at end of year).

## 5. INFORMATION CERTIFIED BY THE PLAN TRUSTEE (UNAUDITED) - CONTINUED

That information is summarized below:

**FINANCIAL POSITION**

| | **2019** | 2018 |
|---|---|---|
| **ASSETS** | | |
| Participant directed investments | **$1,241,071** | $ 944,881 |
| **TOTAL NET ASSETS** | **$1,241,071** | $ 944,881 |

| | **2019** |
|---|---|
| **CHANGES IN NET ASSETS** | |
| **ADDITIONS** | |
| Dividend income | **$ 34,139** |
| Net appreciation in fair value of investments | **169,230** |
| Employee contributions | **174,628** |
| | **377,997** |
| **DEDUCTIONS** | |
| Benefits paid to participants | **75,809** |
| Administrative fees | **3,898** |
| Paid on loans to participants | **2,100** |
| | **81,807** |
| **NET INCREASE** | **296,190** |
| **NET ASSETS AT BEGINNING OF YEAR** | **944,881** |
| **NET ASSETS AT END OF YEAR** | **$1,241,071** |

## 6. FAIR VALUE MEASUREMENTS

FASB ASC Topic No. 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and establishes a three-tier hierarchy that is used to identify assets and liabilities measured at 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

Level 3 – Inputs that are unobservable for the asset or liability.

FASB ASC Topic No. 820 requires that the financial statements describe the methodology used to measure the fair value of assets and liabilities. Management has described below the methodology used to measure each major category of investments. There have been no changes in the methodologies used at December 31, 2019 and 2018.

Mutual funds are measured using quoted market prices available on an active market and are classified within Level 1 of the valuation hierarchy.

Common collective trusts are measured using inputs other than quoted prices that are observable for the asset and are classified within Level 2 of the valuation hierarchy.

## 6. FAIR VALUE MEASUREMENTS - CONTINUED

The following tables detail the Plan's investments at fair value by level, within the fair value hierarchy, as of December 31, 2019 and 2018.

| | **2019** | | | |
|---|---|---|---|---|
| | | **Fair Value Measurement Using:** | | |
| | **Fair Value** | **Level 1** | **Level 2** | **Level 3** |
| Mutual funds | **$ 1,098,102** | **$ 1,098,102** | **$ -** | **$ -** |
| Common collective trust | **142,969** | **-** | **142,969** | **-** |
| Total assets at fair value | **$ 1,241,071** | **$ 1,098,102** | **$ 142,969** | **$ -** |

| | 2018 | | | |
|---|---|---|---|---|
| | | Fair Value Measurement Using: | | |
| | Fair Value | Level 1 | Level 2 | Level 3 |
| Mutual funds | $ 821,563 | $ 821,563 | $ - | $ - |
| Total assets at fair value | $ 821,563 | $ 821,563 | $ - | $ - |

## 7. PARTY-IN-INTEREST TRANSACTIONS

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

Certain Plan investments are sponsored by Matrix Trust Company and Massachusetts Mutual Life Company. Matrix Trust Company and Massachusetts Mutual Life Company are the custodians as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Account fees were paid by the Plan for services provided by The Retirement Plan Company, the third party administrators as defined by the Plan. Diversified Financial Advisors, LLC provided services such as participant enrollment and financial advisor for the Plan. Attestation services were provided to the Plan by Conner Ash, P.C., considered a party-in-interest.

## 8. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through November 9, 2023, the date on which the financial statements were available to be issued.

The Plan was restated effective May 1, 2022 to incorporate provisions of the Coronavirus Aid, Relief, and Economic Security ("CARES") Act. The restatement also changed the service requirement from three months to 1,000 hours and provided for an automatic contribution arrangement of 3% for participants without an election.

# SUPPLEMENTARY INFORMATION

# MOTIVATING GRAPHICS 401(K) RETIREMENT PLAN AND TRUST

## SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

Motivating Graphics 401(k) Retirement Plan and Trust Plan No. 001
EIN 65-0617372
Attachment to Form 5500, Schedule H Line 4(i)

**December 31, 2019**

| (a) | (b) Identity of issue, borrow, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | AB Fixed Income Shs Govt Money Market Cl A | Registered Investment Company | ** | **$ 190** |
| | American Funds New Perspective R6 | Registered Investment Company | ** | **11,964** |
| | Baird Core Plus Bond Inst | Registered Investment Company | ** | **91,779** |
| | BlackRock High Yield Bond Instl | Registered Investment Company | ** | **31,422** |
| | Fidelity 500 Index Institutional Prem | Registered Investment Company | ** | **115,268** |
| | Fidelity Aggressive Cap Apprec | Registered Investment Company | ** | **39,013** |
| | Fidelity Growth Company | Registered Investment Company | ** | **218,196** |
| | Fidelity Mid Cap Index Instl Prem | Registered Investment Company | ** | **24,618** |
| | Fidelity Small Cap Index Instl Prem | Registered Investment Company | ** | **18,134** |
| | Fidelity US Bond Index Instl Prem | Registered Investment Company | ** | **17,980** |
| | First Eagle Global I | Registered Investment Company | ** | **1,020** |
| | JPMorgan Equity Income Fund R6 | Registered Investment Company | ** | **121,573** |
| | Nationwide Geneva Small Cap Growth Fund Inst | Registered Investment Company | ** | **33,126** |
| | Schwab Fdmtl Intl Lg Co Idx | Registered Investment Company | ** | **44,336** |
| | Schwab Intl Index Fund Sel Shs | Registered Investment Company | ** | **36,760** |
| | T. Rowe Price New Horizons I | Registered Investment Company | ** | **119,942** |
| | Undiscovered Managers Behavioral Val R6 | Registered Investment Company | ** | **45,858** |
| | Vanguard Mid-Cap Value Index Admiral | Registered Investment Company | ** | **40,972** |
| | Vanguard Value Index Adm | Registered Investment Company | ** | **85,952** |
| * | MetLife SVF Series 25053 Class 0 | Common/Collective Trust | ** | **142,968** |
| * | Participant Loans | Variable rates at 6.75% | - | **2,100** |
| | | | | **$ 1,243,171** |

* - Party in interest
** - Participant directed investments

**See accompanying notes and independent auditors' report.**

# MOTIVATING GRAPHICS 401(K) RETIREMENT PLAN AND TRUST

## SCHEDULE OF REPORTABLE TRANSACTIONS

Motivating Graphics 401(k) Retirement Plan and Trust Plan No. 001

EIN 65-0617372

Attachment to Form 5500, Schedule H Line 4(j)

**Year Ended December 31, 2019**

| (a) Identity of party involved | (b) Description of asset (include interest rate and maturity in case of a loan) | (c) Purchase price | (d) Selling price | (e) Lease rental | (f) Expense incurred with transaction | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| * | AllianceBernstein Growth & Income A | $ - | $238,292 | $ - | $ - | ** | $ 238,292 | ** |
| * | American Funds 2030 Target Date Retirement Fund | - | 71,972 | - | - | ** | 71,972 | ** |
| * | Baird Core Plus Bond Inst | 84,467 | - | - | - | ** | 84,467 | ** |
| * | DFA US Large Cap Value I | 105,234 | - | - | - | ** | 105,234 | ** |
| * | DFA US Large Cap Value I | - | 118,755 | - | - | ** | 118,755 | ** |
| * | Fidelity 500 Index Institutional Prem | 117,803 | - | - | - | ** | 117,803 | ** |
| * | Fidelity Growth Company | 181,415 | - | - | - | ** | 181,415 | ** |
| * | JPMorgan Equity Income Fund R6 | 118,755 | - | - | - | ** | 118,755 | ** |
| * | MetLife SVF Series 25053 Class 0 | 137,002 | - | - | - | ** | 137,002 | ** |
| * | MFS Total Return A | - | 83,642 | - | - | ** | 83,642 | ** |
| * | MM S&P 500 Index R4 | - | 82,913 | - | - | ** | 82,913 | ** |
| * | Pioneer Select Mid Cap Growth | - | 75,705 | - | - | ** | 75,705 | ** |
| * | T. Rowe Price New Horizons I | 114,744 | - | - | - | ** | 114,744 | ** |
| * | The Hartford Fixed Account | - | 222,560 | - | - | ** | 222,560 | ** |
| * | Vanguard Value Index Adm | 94,042 | - | - | - | ** | 94,042 | ** |
| * | Wells Fargo Special Small Cap Value A | - | 66,563 | - | - | ** | 66,563 | ** |

* - Purchase or sale of a security on the market

** - Participant directed investments

**See accompanying notes and independent auditors' report.**

# MOTIVATING GRAPHICS 401(K) RETIREMENT PLAN AND TRUST

## SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

Motivating Graphics 401(k) Retirement Plan and Trust Plan No. 001
EIN 65-0617372
Attachment to Form 5500, Schedule H Line 4(i)

**December 31, 2019**

| (a) | (b) Identity of issue, borrow, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | AB Fixed Income Shs Govt Money Market Cl A | Registered Investment Company | ** | **$ 190** |
| | American Funds New Perspective R6 | Registered Investment Company | ** | **11,964** |
| | Baird Core Plus Bond Inst | Registered Investment Company | ** | **91,779** |
| | BlackRock High Yield Bond Instl | Registered Investment Company | ** | **31,422** |
| | Fidelity 500 Index Institutional Prem | Registered Investment Company | ** | **115,268** |
| | Fidelity Aggressive Cap Apprec | Registered Investment Company | ** | **39,013** |
| | Fidelity Growth Company | Registered Investment Company | ** | **218,196** |
| | Fidelity Mid Cap Index Instl Prem | Registered Investment Company | ** | **24,618** |
| | Fidelity Small Cap Index Instl Prem | Registered Investment Company | ** | **18,134** |
| | Fidelity US Bond Index Instl Prem | Registered Investment Company | ** | **17,980** |
| | First Eagle Global I | Registered Investment Company | ** | **1,020** |
| | JPMorgan Equity Income Fund R6 | Registered Investment Company | ** | **121,573** |
| | Nationwide Geneva Small Cap Growth Fund Inst | Registered Investment Company | ** | **33,126** |
| | Schwab Fdmtl Intl Lg Co Idx | Registered Investment Company | ** | **44,336** |
| | Schwab Intl Index Fund Sel Shs | Registered Investment Company | ** | **36,760** |
| | T. Rowe Price New Horizons I | Registered Investment Company | ** | **119,942** |
| | Undiscovered Managers Behavioral Val R6 | Registered Investment Company | ** | **45,858** |
| | Vanguard Mid-Cap Value Index Admiral | Registered Investment Company | ** | **40,972** |
| | Vanguard Value Index Adm | Registered Investment Company | ** | **85,952** |
| * | MetLife SVF Series 25053 Class 0 | Common/Collective Trust | ** | **142,968** |
| * | Participant Loans | Variable rates at 6.75% | - | **2,100** |
| | | | | **$ 1,243,171** |

* - Party in interest
** - Participant directed investments

**See accompanying notes and independent auditors' report.**

# MOTIVATING GRAPHICS 401(K) RETIREMENT PLAN AND TRUST

## SCHEDULE OF REPORTABLE TRANSACTIONS

Motivating Graphics 401(k) Retirement Plan and Trust Plan No. 001

EIN 65-0617372

Attachment to Form 5500, Schedule H Line 4(j)

**Year Ended December 31, 2019**

| (a) Identity of party involved | (b) Description of asset (include interest rate and maturity in case of a loan) | (c) Purchase price | (d) Selling price | (e) Lease rental | (f) Expense incurred with transaction | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| * | AllianceBernstein Growth & Income A | $ - | $238,292 | $ - | $ - | ** | $ 238,292 | ** |
| * | American Funds 2030 Target Date Retirement Fund | - | 71,972 | - | - | ** | 71,972 | ** |
| * | Baird Core Plus Bond Inst | 84,467 | - | - | - | ** | 84,467 | ** |
| * | DFA US Large Cap Value I | 105,234 | - | - | - | ** | 105,234 | ** |
| * | DFA US Large Cap Value I | - | 118,755 | - | - | ** | 118,755 | ** |
| * | Fidelity 500 Index Institutional Prem | 117,803 | - | - | - | ** | 117,803 | ** |
| * | Fidelity Growth Company | 181,415 | - | - | - | ** | 181,415 | ** |
| * | JPMorgan Equity Income Fund R6 | 118,755 | - | - | - | ** | 118,755 | ** |
| * | MetLife SVF Series 25053 Class 0 | 137,002 | - | - | - | ** | 137,002 | ** |
| * | MFS Total Return A | - | 83,642 | - | - | ** | 83,642 | ** |
| * | MM S&P 500 Index R4 | - | 82,913 | - | - | ** | 82,913 | ** |
| * | Pioneer Select Mid Cap Growth | - | 75,705 | - | - | ** | 75,705 | ** |
| * | T. Rowe Price New Horizons I | 114,744 | - | - | - | ** | 114,744 | ** |
| * | The Hartford Fixed Account | - | 222,560 | - | - | ** | 222,560 | ** |
| * | Vanguard Value Index Adm | 94,042 | - | - | - | ** | 94,042 | ** |
| * | Wells Fargo Special Small Cap Value A | - | 66,563 | - | - | ** | 66,563 | ** |

* - Purchase or sale of a security on the market

** - Participant directed investments

**See accompanying notes and independent auditors' report.**