

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

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan AKRS EQUIPMENT SOLUTIONS INC. 401K PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 01/01/1995
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) AKRS EQUIPMENT SOLUTIONS INC. 150 NW 40TH LINCOLN, NE 68528	2b	Employer Identification Number (EIN) 27-0619457
		2c	Plan Sponsor's telephone number 402-438-6189
		2d	Business code (see instructions) 423800

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.	06/18/2024	BRENDA BOHAC
	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
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		5 759
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) 643
a(2) Total number of active participants at the end of the plan year		6a(2) 651
b Retired or separated participants receiving benefits		6b 3
c Other retired or separated participants entitled to future benefits.....		6c 113
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 767
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 2
f Total. Add lines 6d and 6e		6f 769
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 715
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 41
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 2T 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	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan AKRS EQUIPMENT SOLUTIONS INC. 401K PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AKRS EQUIPMENT SOLUTIONS INC.	D Employer Identification Number (EIN) 27-0619457	

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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	88197	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

GLOBAL RETIREMENT PARTNERS LLC

47-1411118

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	62917	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GABRIEL, BURGER & ELSE, CPA, PC

27-3544017

(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	ACCOUNTANT/AUDITOR	9500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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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 AKRS EQUIPMENT SOLUTIONS INC. 401K PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 AKRS EQUIPMENT SOLUTIONS INC.	D Employer Identification Number (EIN) 27-0619457	

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: FLEXPATH CON 2025 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2458234-215	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MOD RET R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2248665-211	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2693610
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH AGR 2035 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2468898-216	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3654575
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH AGR RET R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2238264-210	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7769
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH CON 2035 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2491300-218	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28053
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH AGR 2055 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2554270-222	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1831503
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MOD 2045 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2516187-220	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4680854

a Name of MTIA, CCT, PSA, or 103-12 IE: CB LARGE CAP GR R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.		
c EIN-PN 82-4435820-375	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2262532
a Name of MTIA, CCT, PSA, or 103-12 IE: WT VICTORY SM CP GR		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.		
c EIN-PN 38-4097324-487	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 141965
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH AGR 2025 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2275031-213	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 839815
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH CON 2045 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2529162-221	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 68963
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MOD 2025 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2285799-214	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13172500
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH AGR 2045 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2503540-219	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2867414
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MOD 2055 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2563528-223	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2155604
a Name of MTIA, CCT, PSA, or 103-12 IE: PUTN LARGE CP VAL R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.		
c EIN-PN 38-4065329-426	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1751511
a Name of MTIA, CCT, PSA, or 103-12 IE: WT SM CAP VALUE R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.		
c EIN-PN 38-4097325-488	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 524249
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MOD 2035 R1		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES		
c EIN-PN 47-2478524-217	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6219603

a Name of MTIA, CCT, PSA, or 103-12 IE: GALLIARD STBLE RTN C

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN 52-2250946-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2495740
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a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH CON RET R1

b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES

c EIN-PN 47-2264760-212	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 102600
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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)
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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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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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>AKRS EQUIPMENT SOLUTIONS INC. 401K 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>AKRS EQUIPMENT SOLUTIONS INC.</u>	D Employer Identification Number (EIN) <u>27-0619457</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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	560642	627557
(9) Value of interest in common/collective trusts.....	1c(9)	50303030	45498860
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	20865621	16013404
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	71729293	62139821

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	71729293	62139821
---	-----------	----------	----------

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)	1805154	
(B) Participants	2a(1)(B)	4603738	
(C) Others (including rollovers)	2a(1)(C)	164828	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		6573720
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	26466	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		26466
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	661298	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		661298
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-8138715
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-5034458
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-5911689
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3515352	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3515352
f Corrective distributions (see instructions)	2f		1817
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	160614	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		160614
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3677783
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-9589472
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) ☒ 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: **DUANE J GABRIEL CPA., P.C.**

(2) EIN: **27-3544017**

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?		X	
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?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	
4n		X	

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan AKRS EQUIPMENT SOLUTIONS INC. 401K PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 AKRS EQUIPMENT SOLUTIONS INC.		D Employer Identification Number (EIN) 27-0619457
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

**AKRS EQUIPMENT SOLUTIONS INC 401K PLAN
DECEMBER 31, 2022 and 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrators and Participants of the
AKRS Equipment Solutions Inc Retirement Plan

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

We have performed audits of the financial statements of the AKRS Equipment Solutions Inc Retirement 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) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520. 103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for the year ended December 31, 2022.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Sections 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 misstatements, whether due to fraud or error, and to issues an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

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

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule of assets held for investment purposes at end of year December 31, 2022, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the 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 related directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

Informing our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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 schedule related to assets held by and certified to by a qualified institution agreed 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 Sections 103(a)(3)(C).

SBE

Seward, Nebraska
July 13, 2023

AKRS Equipment Solutions Inc
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<i>Assets</i>		
Investments:		
Investments at fair value	\$ 61,512,264	\$ 71,168,651
Total investments	<u>61,512,264</u>	<u>71,168,651</u>
Receivables:		
Notes receivable from participants	<u>627,557</u>	<u>560,642</u>
Total receivables	<u>627,557</u>	<u>560,642</u>
Total assets	62,139,821	71,729,293
Net assets available for benefits	<u><u>\$ 62,139,821</u></u>	<u><u>\$ 71,729,293</u></u>

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

AKRS Equipment Solutions Inc
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the years ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<i>Additions</i>		
Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ (13,173,172)	\$ 6,910,593
Interest and dividend income from investments	661,297	1,671,465
Total investment income	<u>(12,511,875)</u>	<u>8,582,059</u>
Contributions:		
Participant	4,603,738	3,814,080
Employer	1,805,154	1,528,450
Rollovers	164,828	118,673
Transfers into plan	-	30,946,474
Total contributions	<u>6,573,720</u>	<u>36,407,677</u>
Interest income on notes receivable from participants	<u>26,466</u>	<u>24,086</u>
<i>Total additions</i>	<u>(5,911,689)</u>	<u>45,013,821</u>
<i>Deductions</i>		
Deductions from net assets attributed to:		
Benefits paid directly to participants	3,517,169	2,509,038
Administrative expenses	160,614	148,350
<i>Total deductions</i>	<u>3,677,783</u>	<u>2,657,388</u>
Net increase (decrease) in net assets	<u>(9,589,472)</u>	<u>42,356,433</u>
<i>Net assets available for benefits</i>		
Beginning of year	<u>71,729,293</u>	<u>29,372,860</u>
End of year	<u>\$ 62,139,821</u>	<u>\$ 71,729,293</u>

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

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

1. DESCRIPTION OF PLAN

The following description of the AKRS Equipment Solutions Inc Retirement Plan (the Plan) for employees of AKRS Equipment Solutions Inc (AKRS) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

General

The Plan was effective January 1, 1995. The Plan is a defined contribution plan allowing all employees to make contributions. Full-time employees who have one month of service and are age eighteen or older are eligible to receive employer-matched funds. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may voluntarily elect to contribute from 1% to 100% of their total eligible compensation (as defined by the plan document) provided that the contribution does not exceed limitations set by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions provided they do not exceed IRS limitations. Participants may elect to either contribute to the Plan on a pre-tax basis or use after-tax Roth contributions. Participants may also contribute rollover amounts representing distributions from other qualified defined benefit or contributions plans. Tax on the pre-tax amounts contributed is deferred until the funds are withdrawn from the Plan.

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds and fixed income funds as investment options for participants. The Plan retains a discretionary right to contribute to the Plan a matching contribution proportionate to the elective contributions made by participants. For the year end, the Plan elected to make matching contributions equal to 50 percent of the aggregate salary reduction contribution, to the extent the aggregate salary reduction contribution does not exceed 8 percent of compensation.

Participant Accounts

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

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the employer's contribution portion of their accounts is based on years of continuous service. Employees become 20 percent vested in AKRS's contributions after one year of continuous service in which the employee has had 1,000 or more service hours per year, with further vesting at a rate of 20 percent for each year of service thereafter until a participant is 100 percent vested after five years of continuous service.

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

Benefits

The Plan provides for normal retirement benefits to be paid upon attaining age 65 or actual retirement date, if later; and for total disability and death benefits for employees and/or beneficiaries eligible to receive such benefits. The Plan also provides for the election to receive early retirement benefits, which is the later of termination of employment or attaining age 55 with at least 5 years of service. Total disability and death benefits are determined in accordance with the provisions of the Plan. Upon termination of services, if a participant's vested account is not greater than \$5,000, the vested portion of the account shall be distributed to the participant in a single lump sum payment.

Distribution Requirements

Distributions to a participant are required when the participant reaches ages 72.

Forfeited Accounts

During the year ended December 31, 2022 and 2021, forfeited non-vested accounts totaled \$53,268 and \$40,920, respectively. These accounts were used or will be used to reduce future employer contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of the vested interest of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that are based on the prime rate of interest published by any lending institution as of the date of the loan plus two percent.

Once the interest rate is determined, the amount of the loan will be amortized according to the selected repayment terms. Each repayment will include both principal and interest until the loan is no longer outstanding in the plan.

With limited exceptions, loans are required to be repaid through level installment payments at least quarterly, over a period not to exceed five years. Upon termination, the participant is required to pay off the loan balance or have the outstanding loan treated as a taxable distribution. Management believes the loans have a high probability of being collected and thus they have decided not to accrue an allowance for uncollectible notes from participants. Since its implementation in the Plan, none of the notes receivable have been written off as uncollectible.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America and in accordance with the terms of the plan agreement.

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting.

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are carried at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is measured at the end of the year if there is an active market for the investment. For investments with no quoted market price, fair value is determined based on the yields currently available on similar instruments. See Note 5 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation and capital gains include the plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Operating Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by AKRS. Expenses that are paid by AKRS are excluded from these financial statements. Investment related expenses are included in net appreciation of fair value of investments. Certain administrative functions are performed by officers or employees of AKRS. No such officer or employee receives compensation from the Plan.

Subsequent Events

The plan has evaluated subsequent events through July 13, 2023, the date the financial statements were available to be issued.

3. PLAN TERMINATION

Although it has not expressed any intent to do so, AKRS has the right under the Plan to discontinue its contributions at any time and to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination, participant accounts would become 100% vested and non-forfeitable as of the effective date of complete termination of the Plan.

4. INFORMATION CERTIFIED BY CUSTODIAN

The following is a summary of Plan asset information as of December 31, 2022 and 2021, and for the years then ended, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the custodian and furnished to the Plan Administrator.

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the custodian as of December 31, 2022 and 2021, and for the years then ended, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule.

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan's independent auditors did not perform any auditing procedures with respect to the following information certified by Fidelity Management Trust Company (Trustee), except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental information:

	<u>2022</u>	<u>2021</u>
<i>Statements of Net Assets Available for Benefits:</i>		
Investments:		
Mutual Funds	\$ 61,512,264	\$ 71,168,651
Notes receivable from participants	627,557	560,642
<i>Statements of Changes in Net Assets Available for Benefits:</i>		
Interest and dividends	661,297	1,671,465
Interest from notes receivable to participants	26,466	24,086
Net appreciation (depreciation) in fair value of investments	(13,173,172)	6,910,593

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Boards (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

Level 1 Quoted market prices in active markets for identical assets or liabilities.

Level 2 Inputs to the valuation methodology include

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

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

Level 3 Unobservable inputs that are not corroborated by market data.

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

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

Mutual funds: The shares of mutual funds are actively traded in a public exchange and the quoted prices at which these securities trade in the exchange are readily available. These quoted prices are used to determine the fair values of mutual fund shares held by the Plan at year-end. Mutual funds are classified as Level 1 investments.

Common/collective trusts: Valued at the fair value of shares held by the plan at year end. Inputs for valuation and other share value disclosures can be found in the plan's commingled pool participation agreement, prospectus, or through each fund's investment manager provider.

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

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021.

<i>Investment Assets at Fair Value as of December 31, 2022</i>				
	<u><i>Level 1</i></u>	<u><i>Level 2</i></u>	<u><i>Level 3</i></u>	<u><i>Total</i></u>
Common/Collective Trusts:				
Large U.S. Equity	\$ -	\$ 4,014,043	\$ -	\$ 4,014,043
International Equity		-		-
Small/Mid U.S. Equity		666,214		666,214
Fixed Income		2,495,740		2,495,740
Target Date		38,322,861		38,322,861
Mutual Funds:				
Large U.S. Equity	7,171,437			7,171,437
International Equity	5,705,080			5,705,080
Small/Mid U.S. Equity	2,159,808			2,159,808
Fixed Income	977,081			977,081
Target Date	-			-
Investments at fair value	\$ 16,013,406	\$ 45,498,858	\$ -	\$ 61,512,264

<i>Investment Assets at Fair Value as of December 31, 2021</i>				
	<u><i>Level 1</i></u>	<u><i>Level 2</i></u>	<u><i>Level 3</i></u>	<u><i>Total</i></u>
Common/Collective Trusts:				
Large U.S. Equity	\$ -	\$ 5,060,652	\$ -	\$ 5,060,652
International Equity		-		-
Small/Mid U.S. Equity		692,226		692,226
Fixed Income		2,672,704		2,672,704
Target Date		41,877,449		41,877,449
Mutual Funds:				
Large U.S. Equity	9,482,063			9,482,063
International Equity	7,590,694			7,590,694
Small/Mid U.S. Equity	2,434,494			2,434,494
Fixed Income	1,358,369			1,358,369
Target Date	-			-
Investments at fair value	\$ 20,865,620	\$ 50,303,031	\$ -	\$ 71,168,651

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds and registered investment companies managed by Fidelity Investments. Fidelity is the trustee/custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Investment expenses paid to Fidelity through fund operating expense ratios, participant transaction fees, and recordkeeping fees amounted to approximately \$500 for the years then ended. Separately, investment expenses paid to other fund managers through fund operating expense ratios amounted to approximately \$282,000. Fees paid by the plan for third party administration services for the plan year amounted to \$63,000.

7. TAX STATUS

The Plan is a prototype plan offered by Fidelity Management & Research LLC which obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service stated the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan administrator and the Plan's tax counsel (if applicable) believe the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan may be subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

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 statement of net assets available for benefits.

9. ASSETS HELD BY TERMINATED EMPLOYEES

At the Plan year end, terminated employees held \$7,617,967 of Plan assets. We did not note any requested funds at the Plan year end which have not yet been received by participants.

SUPPLEMENTAL INFORMATION

AKRS Equipment Solutions Inc
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Schedule H, line 4i – Schedule of Assets (Held At End of Year)
EIN# 27-0619457 Plan #001
December 31, 2022

(A)	(B)	(C)	(D)	(E)
Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value	
American Century Investments	AM Cent Mid Cap Value R6	-	356,688	
Legg Mason PUTN	ClearBridge Large Cap Gr R1	-	2,262,532	
WT	Putn Large Cap Val R1	-	1,751,511	
WT	Victory Small Cap Gr	-	141,965	
Flexpath	Small Cap Value R1	-	524,249	
Flexpath	AGR RET R1	-	7,769	
Flexpath	MOD RET R1	-	2,693,610	
Flexpath	CON RET 1	-	102,600	
Flexpath	AGR 2025 R1	-	839,815	
Flexpath	MOD 2025 R1	-	13,172,500	
Flexpath	AGR 2035 R1	-	3,654,575	
Flexpath	MOD 2035 R1	-	6,219,603	
Flexpath	CON 2035 R1	-	28,051	
Flexpath	AGR 2045 R1	-	2,867,414	
Flexpath	MOD 2045 R1	-	4,680,854	
Flexpath	CON 2045 R1	-	68,963	
Flexpath	AGR 2055 R1	-	1,831,503	
Flexpath	MOD 2055 R1	-	2,155,604	
Galliard	Stable RTN C	-	2,495,740	
Janus	J H Enterprise N	-	877,726	
Metroolitan West Funds	TOT RTN BD P	-	866,091	
American Funds	Europac Growth R6	-	1,808,948	
American Funds	New Perspect R6	-	3,742,703	
American Funds	Fundamental Inv R6	-	3,392,393	
American Funds	Growth Fund Amer R6	-	1,987,084	
American Funds	New World R6	-	153,429	
* Fidelity Investments	500 Index IDX	-	1,791,960	
* Fidelity Investments	US Bond Idx IDX	-	110,990	
* Fidelity Investments	Mid Cap Idx IDX	-	360,050	
* Fidelity Investments	Sm Cp Idx IDX	-	565,344	
Participant Loans	4.25% to 6.50%	-	627,557	
Total			<u>\$ 62,139,821</u>	

Note: In column (a), placed an asterisk (*) on the line of each identified party known to be a party-in-interest to the plan.

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

**AKRS EQUIPMENT SOLUTIONS INC 401K PLAN
DECEMBER 31, 2022 and 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrators and Participants of the
AKRS Equipment Solutions Inc Retirement Plan

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

We have performed audits of the financial statements of the AKRS Equipment Solutions Inc Retirement 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) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520. 103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for the year ended December 31, 2022.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Sections 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 misstatements, whether due to fraud or error, and to issues an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

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

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule of assets held for investment purposes at end of year December 31, 2022, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the 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 related directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

Informing our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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 schedule related to assets held by and certified to by a qualified institution agreed 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 Sections 103(a)(3)(C).

SBE

Seward, Nebraska
July 13, 2023

AKRS Equipment Solutions Inc
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<i>Assets</i>		
Investments:		
Investments at fair value	\$ 61,512,264	\$ 71,168,651
Total investments	<u>61,512,264</u>	<u>71,168,651</u>
Receivables:		
Notes receivable from participants	<u>627,557</u>	<u>560,642</u>
Total receivables	<u>627,557</u>	<u>560,642</u>
Total assets	<u>62,139,821</u>	<u>71,729,293</u>
Net assets available for benefits	<u><u>\$ 62,139,821</u></u>	<u><u>\$ 71,729,293</u></u>

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

AKRS Equipment Solutions Inc
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the years ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<i>Additions</i>		
Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ (13,173,172)	\$ 6,910,593
Interest and dividend income from investments	661,297	1,671,465
Total investment income	<u>(12,511,875)</u>	<u>8,582,059</u>
Contributions:		
Participant	4,603,738	3,814,080
Employer	1,805,154	1,528,450
Rollovers	164,828	118,673
Transfers into plan	-	30,946,474
Total contributions	<u>6,573,720</u>	<u>36,407,677</u>
Interest income on notes receivable from participants	<u>26,466</u>	<u>24,086</u>
<i>Total additions</i>	<u>(5,911,689)</u>	<u>45,013,821</u>
<i>Deductions</i>		
Deductions from net assets attributed to:		
Benefits paid directly to participants	3,517,169	2,509,038
Administrative expenses	160,614	148,350
<i>Total deductions</i>	<u>3,677,783</u>	<u>2,657,388</u>
Net increase (decrease) in net assets	<u>(9,589,472)</u>	<u>42,356,433</u>
<i>Net assets available for benefits</i>		
Beginning of year	<u>71,729,293</u>	<u>29,372,860</u>
End of year	<u>\$ 62,139,821</u>	<u>\$ 71,729,293</u>

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

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

1. DESCRIPTION OF PLAN

The following description of the AKRS Equipment Solutions Inc Retirement Plan (the Plan) for employees of AKRS Equipment Solutions Inc (AKRS) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

General

The Plan was effective January 1, 1995. The Plan is a defined contribution plan allowing all employees to make contributions. Full-time employees who have one month of service and are age eighteen or older are eligible to receive employer-matched funds. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may voluntarily elect to contribute from 1% to 100% of their total eligible compensation (as defined by the plan document) provided that the contribution does not exceed limitations set by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions provided they do not exceed IRS limitations. Participants may elect to either contribute to the Plan on a pre-tax basis or use after-tax Roth contributions. Participants may also contribute rollover amounts representing distributions from other qualified defined benefit or contributions plans. Tax on the pre-tax amounts contributed is deferred until the funds are withdrawn from the Plan.

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds and fixed income funds as investment options for participants. The Plan retains a discretionary right to contribute to the Plan a matching contribution proportionate to the elective contributions made by participants. For the year end, the Plan elected to make matching contributions equal to 50 percent of the aggregate salary reduction contribution, to the extent the aggregate salary reduction contribution does not exceed 8 percent of compensation.

Participant Accounts

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

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the employer's contribution portion of their accounts is based on years of continuous service. Employees become 20 percent vested in AKRS's contributions after one year of continuous service in which the employee has had 1,000 or more service hours per year, with further vesting at a rate of 20 percent for each year of service thereafter until a participant is 100 percent vested after five years of continuous service.

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
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Benefits

The Plan provides for normal retirement benefits to be paid upon attaining age 65 or actual retirement date, if later; and for total disability and death benefits for employees and/or beneficiaries eligible to receive such benefits. The Plan also provides for the election to receive early retirement benefits, which is the later of termination of employment or attaining age 55 with at least 5 years of service. Total disability and death benefits are determined in accordance with the provisions of the Plan. Upon termination of services, if a participant's vested account is not greater than \$5,000, the vested portion of the account shall be distributed to the participant in a single lump sum payment.

Distribution Requirements

Distributions to a participant are required when the participant reaches ages 72.

Forfeited Accounts

During the year ended December 31, 2022 and 2021, forfeited non-vested accounts totaled \$53,268 and \$40,920, respectively. These accounts were used or will be used to reduce future employer contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of the vested interest of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that are based on the prime rate of interest published by any lending institution as of the date of the loan plus two percent.

Once the interest rate is determined, the amount of the loan will be amortized according to the selected repayment terms. Each repayment will include both principal and interest until the loan is no longer outstanding in the plan.

With limited exceptions, loans are required to be repaid through level installment payments at least quarterly, over a period not to exceed five years. Upon termination, the participant is required to pay off the loan balance or have the outstanding loan treated as a taxable distribution. Management believes the loans have a high probability of being collected and thus they have decided not to accrue an allowance for uncollectible notes from participants. Since its implementation in the Plan, none of the notes receivable have been written off as uncollectible.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America and in accordance with the terms of the plan agreement.

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting.

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are carried at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is measured at the end of the year if there is an active market for the investment. For investments with no quoted market price, fair value is determined based on the yields currently available on similar instruments. See Note 5 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation and capital gains include the plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Operating Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by AKRS. Expenses that are paid by AKRS are excluded from these financial statements. Investment related expenses are included in net appreciation of fair value of investments. Certain administrative functions are performed by officers or employees of AKRS. No such officer or employee receives compensation from the Plan.

Subsequent Events

The plan has evaluated subsequent events through July 13, 2023, the date the financial statements were available to be issued.

3. PLAN TERMINATION

Although it has not expressed any intent to do so, AKRS has the right under the Plan to discontinue its contributions at any time and to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination, participant accounts would become 100% vested and non-forfeitable as of the effective date of complete termination of the Plan.

4. INFORMATION CERTIFIED BY CUSTODIAN

The following is a summary of Plan asset information as of December 31, 2022 and 2021, and for the years then ended, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the custodian and furnished to the Plan Administrator.

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the custodian as of December 31, 2022 and 2021, and for the years then ended, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule.

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan's independent auditors did not perform any auditing procedures with respect to the following information certified by Fidelity Management Trust Company (Trustee), except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental information:

	<u>2022</u>	<u>2021</u>
<i>Statements of Net Assets Available for Benefits:</i>		
Investments:		
Mutual Funds	\$ 61,512,264	\$ 71,168,651
Notes receivable from participants	627,557	560,642
<i>Statements of Changes in Net Assets Available for Benefits:</i>		
Interest and dividends	661,297	1,671,465
Interest from notes receivable to participants	26,466	24,086
Net appreciation (depreciation) in fair value of investments	(13,173,172)	6,910,593

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Boards (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

Level 1 Quoted market prices in active markets for identical assets or liabilities.

Level 2 Inputs to the valuation methodology include

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

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

Level 3 Unobservable inputs that are not corroborated by market data.

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

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

Mutual funds: The shares of mutual funds are actively traded in a public exchange and the quoted prices at which these securities trade in the exchange are readily available. These quoted prices are used to determine the fair values of mutual fund shares held by the Plan at year-end. Mutual funds are classified as Level 1 investments.

Common/collective trusts: Valued at the fair value of shares held by the plan at year end. Inputs for valuation and other share value disclosures can be found in the plan's commingled pool participation agreement, prospectus, or through each fund's investment manager provider.

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

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021.

<i>Investment Assets at Fair Value as of December 31, 2022</i>				
	<u><i>Level 1</i></u>	<u><i>Level 2</i></u>	<u><i>Level 3</i></u>	<u><i>Total</i></u>
Common/Collective Trusts:				
Large U.S. Equity	\$ -	\$ 4,014,043	\$ -	\$ 4,014,043
International Equity		-		-
Small/Mid U.S. Equity		666,214		666,214
Fixed Income		2,495,740		2,495,740
Target Date		38,322,861		38,322,861
Mutual Funds:				
Large U.S. Equity	7,171,437			7,171,437
International Equity	5,705,080			5,705,080
Small/Mid U.S. Equity	2,159,808			2,159,808
Fixed Income	977,081			977,081
Target Date	-			-
Investments at fair value	\$ 16,013,406	\$ 45,498,858	\$ -	\$ 61,512,264

<i>Investment Assets at Fair Value as of December 31, 2021</i>				
	<u><i>Level 1</i></u>	<u><i>Level 2</i></u>	<u><i>Level 3</i></u>	<u><i>Total</i></u>
Common/Collective Trusts:				
Large U.S. Equity	\$ -	\$ 5,060,652	\$ -	\$ 5,060,652
International Equity		-		-
Small/Mid U.S. Equity		692,226		692,226
Fixed Income		2,672,704		2,672,704
Target Date		41,877,449		41,877,449
Mutual Funds:				
Large U.S. Equity	9,482,063			9,482,063
International Equity	7,590,694			7,590,694
Small/Mid U.S. Equity	2,434,494			2,434,494
Fixed Income	1,358,369			1,358,369
Target Date	-			-
Investments at fair value	\$ 20,865,620	\$ 50,303,031	\$ -	\$ 71,168,651

AKRS Equipment Solutions Inc
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds and registered investment companies managed by Fidelity Investments. Fidelity is the trustee/custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Investment expenses paid to Fidelity through fund operating expense ratios, participant transaction fees, and recordkeeping fees amounted to approximately \$500 for the years then ended. Separately, investment expenses paid to other fund managers through fund operating expense ratios amounted to approximately \$282,000. Fees paid by the plan for third party administration services for the plan year amounted to \$63,000.

7. TAX STATUS

The Plan is a prototype plan offered by Fidelity Management & Research LLC which obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service stated the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan administrator and the Plan's tax counsel (if applicable) believe the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan may be subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

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 statement of net assets available for benefits.

9. ASSETS HELD BY TERMINATED EMPLOYEES

At the Plan year end, terminated employees held \$7,617,967 of Plan assets. We did not note any requested funds at the Plan year end which have not yet been received by participants.

SUPPLEMENTAL INFORMATION

AKRS Equipment Solutions Inc
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Schedule H, line 4i – Schedule of Assets (Held At End of Year)
EIN# 27-0619457 Plan #001
December 31, 2022

(A)	(B)	(C)	(D)	(E)
Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value	
American Century Investments	AM Cent Mid Cap Value R6	-	356,688	
Legg Mason PUTN	ClearBridge Large Cap Gr R1	-	2,262,532	
WT	Putn Large Cap Val R1	-	1,751,511	
WT	Victory Small Cap Gr	-	141,965	
Flexpath	Small Cap Value R1	-	524,249	
Flexpath	AGR RET R1	-	7,769	
Flexpath	MOD RET R1	-	2,693,610	
Flexpath	CON RET 1	-	102,600	
Flexpath	AGR 2025 R1	-	839,815	
Flexpath	MOD 2025 R1	-	13,172,500	
Flexpath	AGR 2035 R1	-	3,654,575	
Flexpath	MOD 2035 R1	-	6,219,603	
Flexpath	CON 2035 R1	-	28,051	
Flexpath	AGR 2045 R1	-	2,867,414	
Flexpath	MOD 2045 R1	-	4,680,854	
Flexpath	CON 2045 R1	-	68,963	
Flexpath	AGR 2055 R1	-	1,831,503	
Flexpath	MOD 2055 R1	-	2,155,604	
Galliard	Stable RTN C	-	2,495,740	
Janus	J H Enterprise N	-	877,726	
Metroolitan West Funds	TOT RTN BD P	-	866,091	
American Funds	Europac Growth R6	-	1,808,948	
American Funds	New Perspect R6	-	3,742,703	
American Funds	Fundamental Inv R6	-	3,392,393	
American Funds	Growth Fund Amer R6	-	1,987,084	
American Funds	New World R6	-	153,429	
* Fidelity Investments	500 Index IDX	-	1,791,960	
* Fidelity Investments	US Bond Idx IDX	-	110,990	
* Fidelity Investments	Mid Cap Idx IDX	-	360,050	
* Fidelity Investments	Sm Cp Idx IDX	-	565,344	
Participant Loans	4.25% to 6.50%	-	627,557	
Total			<u>\$ 62,139,821</u>	

Note: In column (a), placed an asterisk (*) on the line of each identified party known to be a party-in-interest to the plan.