

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 DCR SYSTEMS LLC 401(K) PROFIT SHARING PLAN & TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2006
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) DCR SYSTEMS LLC 1810 PEACHTREE INDUSTRIAL BLVD SUITE 250 DULUTH, GA 30097-8179
2b	Employer Identification Number (EIN) 20-1101844
2c	Plan Sponsor's telephone number 770-622-0211
2d	Business code (see instructions) 811120

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.	09/11/2024	CHERYL BOSWELL
	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	5 141
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 129 6a(2) 124 6b 0 6c 48 6d 172 6e 0 6f 172 6g(1) 101 6g(2) 146 6h 18
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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) 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
		2023
		This Form is Open to Public Inspection.

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

A Name of plan DCR SYSTEMS LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DCR SYSTEMS LLC	D Employer Identification Number (EIN) 20-1101844

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....

Yes

x

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

(b)

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

(b)

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

(b)

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

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

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

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

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

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

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

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

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

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

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

GLOBAL RETIREMENT PARTNERS LLC

4340 REDWOOD HIGHWAY
SUITE B60
SAN RAFAEL, CA 94903

04-3046611

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 15	ADVISOR	10292	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

PAYCHEX, INC.

911 PANORAMA TRAIL S
ROCHESTER, NY 14625

16-1124166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 15	RECORDKEEPER	7625	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan DCR SYSTEMS LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DCR SYSTEMS LLC	D Employer Identification Number (EIN) 20-1101844	

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	
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	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)	0	
(B) All other.....	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	59952	77963
(9) Value of interest in common/collective trusts	1c(9)	37688	85037
(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)	2265152	2637659
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	2362792	2800659
Liabilities			
g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	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	2362792	2800659

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)	92096	
(B) Participants	2a(1)(B)	257089	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		349185
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)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3739	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3739
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	71674	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		71674
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(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)		299563
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		724161

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	266812	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		266812
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	7365	
(3) Recordkeeping fees.....	2i(3)	0	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	11257	
(6) Bank or trust company trustee/custodial fees	2i(6)	860	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		19482
j Total expenses. Add all expense amounts in column (b) and enter total	2j		286294

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		437867
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **HLB GROSS COLLINS P.C.**

(2) EIN: **58-1367012**

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		300000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.		☒	

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 2023 This Form is Open to Public Inspection.
---	--	---

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

A Name of plan DCR SYSTEMS LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DCR SYSTEMS LLC	D Employer Identification Number (EIN) 20-1101844

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): 16-1470238 27-3169253	
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) 2023
v. 230707

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) 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) 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)	14a 14b 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 b The corresponding number for the second preceding plan year	15a 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 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	16a 16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
-----------------	---------------------------------

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☒ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>08 / 31 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q704150A</u> .	

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

**FINANCIAL STATEMENTS
(MODIFIED CASH BASIS)**

Years Ended December 31, 2023 and 2022

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

CONTENTS

Pages

Independent Auditors' Report	1-4
Financial Statements	
Statements of Net Assets Available for Benefits (Modified Cash Basis)	5
Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)	6
Notes to Financial Statements	7-14
Supplemental Schedule	
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) (Modified Cash Basis)	15

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of

DCR Systems, LLC 401(k) Profit Sharing Plan and Trust

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

We have performed audits of the accompanying financial statements of

DCR SYSTEMS, LLC 401(K) PROFIT SHARING PLAN AND TRUST

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 (modified cash basis) as of December 31, 2023 and 2022 and the related statements of changes in net assets available for benefits (modified cash basis) for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it permissible in the circumstances, has elected to have the audit of DCR Systems, LLC 401(k) Profit Sharing Plan and Trust'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, 2023 and 2022, 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 Auditors' Responsibilities for the Audit of the Financial Statements section -

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, is presented fairly, in all material respects, in accordance the modified cash basis of accounting described in Note (2).
- the information in the accompanying financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of DCR Systems, LLC 401(k) Profit Sharing Plan and Trust 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.

Basis of Accounting

We draw attention to Note (2) of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedule are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note (2); this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DCR Systems, LLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of DCR Systems, LLC 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DCR Systems, LLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) (Modified Cash Basis) 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 relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule (modified cash basis), 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 (modified cash basis) that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule (modified cash basis), we evaluated whether the supplemental schedule (modified cash basis), 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 (modified cash basis), other than the information in the supplemental schedule (modified cash basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule (modified cash basis) 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).

HLB GROSS COLLINS, P.C.

Atlanta, Georgia
July 31, 2024

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
INVESTMENTS AT FAIR VALUE		
Mutual funds	\$ 2,637,659	\$ 2,265,152
Stable value fund	<u>85,037</u>	<u>37,688</u>
TOTAL INVESTMENTS AT FAIR VALUE	2,722,696	2,302,840
NOTES RECEIVABLE FROM PARTICIPANTS	<u>77,963</u>	<u>59,952</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 2,800,659</u></u>	<u><u>\$ 2,362,792</u></u>

The accompanying Notes to Financial Statements are an integral part of these statements.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME (LOSS)		
Net appreciation (depreciation) in fair value of investments	\$ 299,563	\$ (512,010)
Interest and dividends	75,413	62,180
TOTAL INVESTMENT INCOME (LOSS)	<u>374,976</u>	<u>(449,830)</u>
CONTRIBUTIONS		
Employer	92,096	89,347
Participants	257,089	253,972
TOTAL CONTRIBUTIONS	<u>349,185</u>	<u>343,319</u>
TOTAL ADDITIONS TO (REDUCTION FROM) NET ASSETS	<u>724,161</u>	<u>(106,511)</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
BENEFITS PAID TO PARTICIPANTS	266,812	117,103
ADMINISTRATIVE EXPENSES	19,482	19,279
TOTAL DEDUCTIONS FROM NET ASSETS	<u>286,294</u>	<u>136,382</u>
NET INCREASE (DECREASE) IN PLAN NET ASSETS	437,867	(242,893)
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>2,362,792</u>	<u>2,605,685</u>
END OF YEAR	<u><u>\$ 2,800,659</u></u>	<u><u>\$ 2,362,792</u></u>

The accompanying Notes to Financial Statements are an integral part of these statements.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(1) Description of the Plan

The following description of the DCR Systems LLC (the "Company" and "Plan Sponsor") 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all eligible employees of the Company who have completed 3 months of service and attained the age 19. The Plan was originally established with an effective date of January 1, 2006, and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan was amended and restated effective May 20, 2022.

Contributions - Each year, participants may contribute up to 100% of annual compensation, as defined in the Plan, subject to limitation as to amount under the provisions of the Internal Revenue Code ("IRC"). Elective deferrals can be made in whole percentages of compensation or in specific dollar amounts, not to exceed \$22,500 and \$20,500 for 2023 and 2022, respectively, of pretax annual compensation, as defined in the Plan agreement. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions not to exceed \$7,500 for 2023 and \$6,500 for 2022. The Plan allows participants to contribute amounts representing distributions ("rollover assets") from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Employees are eligible to designate a portion of their elective deferrals as Roth elective deferrals. The Company may contribute additional amounts at its sole discretion subject to certain limits as specified by the Plan. Participants must have completed 500 hours of service during the Plan year to receive an employer matching contribution. The Company may contribute matching contributions equal to 50% up to 4% of a participant's compensation contributed to the Plan. The Company made matching contributions totaling \$92,096 and \$89,347 for the Plan years ended December 31, 2023 and 2022, respectively. The Company did not make an additional discretionary profit sharing contribution in the 2023 and 2022 Plan years.

Participant accounts - Each participant's account is credited with the participant's pre-tax and Roth 401(k) contributions and an allocation of (a) the Company's contribution, (b) Plan earnings (losses) and (c) forfeited balances of terminated participants' non-vested accounts 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.

Forfeitures - Forfeitures of terminated participants' non-vested accounts may be used to reduce future Company contributions or to pay Plan expenses. The balance in the forfeiture account at December 31, 2023 and 2022 was \$9,241 and \$8,846, respectively.

Vesting - Participants are immediately vested in their elective deferral contributions and rollover contributions, plus actual earnings thereon. Participants become vested in employer contributions in accordance with Plan provisions based upon years of service. A participant is 100% vested after five years of credited service. Participants who reach normal retirement age while still employed by the Company are also fully vested in their accounts.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(1) Description of the Plan (continued)

Notes receivable from participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loan transactions are treated as a transfer between the investment fund(s) and the participant loans fund. Loan terms range from 1 to 5 years with certain exceptions for the purchase of a principal residence. A participant may have no more than one loan outstanding during the Plan year. Principal and interest are repaid through payroll deductions. The loans are secured by the balance in the participant's account and bear interest at the prevailing fixed rate as determined by the Plan administrator, which ranged from 6.25% to 9.50% and 4.25% to 6.50% for the years ended December 31, 2023 and 2022.

Investment options - The Plan offers several investment options and participants may instruct the trustee in how they want to invest their funds without regard to their vested interest. Participants may change their investment options and move money from one fund to another in accordance with rules established by the Plan administrator. The Plan administrator may change the investment options available to participants at any time.

Payment of benefits - Upon termination of service due to death, disability, retirement, or other reasons, a participant or beneficiary will receive an amount equal to the value of the vested interest in the participant's account. Participants with vested benefits of \$5,000 or less are eligible to receive a lump-sum distribution. If no consent is made for a distribution of the vested account balance, the total vested benefit will be automatically rolled over to an IRA selected by the Plan administrator. Participants with vested benefits in excess of \$5,000 must give consent before a distribution is made, subject to Plan provisions.

(2) Summary of significant accounting policies

Basis of accounting - The accompanying financial statements of the Plan are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America ("U.S. GAAP"). Contributions, interest, and dividend income are recognized at the same time such amounts are received. Distributions and other expenses are recognized at the time such amounts are disbursed. However, for these financial statements, the cash method is modified to report investments at fair market value as required by the U.S. Department of Labor ("DOL").

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of benefits - Benefits are recorded when paid.

Risk and uncertainties - The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits (modified cash basis).

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(2) Summary of significant accounting policies (continued)

Investment valuation and income recognition - The Plan's investments are stated at fair value in accordance with Financial Accounting Standards Board ("FASB"), Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurements and Disclosures*, as more fully described in Note (8). The Plan follows FASB Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent)*, and also follows ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contract, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The market value of mutual funds is determined by the quoted market prices. The market value of the stable value fund is determined by the net asset value of the underlying value of the investments the stable value fund is contractually invested in. Net investment earnings are recorded on the cash basis, net of contributions, withdrawals and administrative expenses charged by the stable value fund.

Purchases and sales of securities are recorded on the trade date. Interest income is recorded on the cash basis. Dividends are recorded on the ex-dividend date.

Investment income (loss) - Investment income (loss) consists of interest, dividends, gains (losses) on sales of securities and the unrealized appreciation (depreciation) in fair market value of investments. Net appreciation (depreciation) in the fair value of investments includes the Plan's gains (losses) on investments bought and sold, as well as held, during the year.

Plan expenses - Certain expenses may be paid by the Company directly on behalf of the Plan while others may be paid from the Plan assets. The expenses paid from Plan assets will either be shared by all participants or will be charged directly to the account of the participant on whose sole behalf the expense is incurred. Expenses shared by all participants will either be paid on a pro-rata basis or on an equal dollar basis.

Estimates - The preparation of the financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Recently adopted accounting pronouncements - In June 2016, the FASB issued ASU 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, which changes the methodology for measuring credit losses on most financial instruments and the timing of when such losses are recorded. This update replaces the existing incurred loss impairment model with an expected loss model (referred to as the Current Expected Credit Loss model). The Company and Plan Sponsor adopted ASU 2016-13 and its related subsequent amendments (ASU 2018-19, ASU 2019-04, ASU 2019-05, ASU 2019-10, ASU 2019-11, and ASU 2020-02) on January 1, 2023. Financial assets held by the Plan that are subject to the guidance in FASB ASC 326 were contributions receivable. The adoption of this new accounting standard did not have a material impact on the Plan's financial statements.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(3) Fair value measurements

FASB 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of inputs used to measure fair value under FASB ASC 820 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

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 or 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 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's 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.

The 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, 2023 and 2022.

Interest bearing cash and mutual funds: These investments consist of various publicly traded money market funds and mutual funds. The fair values are based on quoted market prices and are therefore classified as Level 1 investments.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(3) Fair value measurements (continued)

Stable value fund: The investment in stable value fund consists of The Standard Insurance Stable Asset Fund II (“Stable Value Fund”), a common collective trust, which invests directly or indirectly in fully benefit-responsive investment contracts. The Stable Value Fund is valued at the net asset value (“NAV”) as provided by the custodians, which is used as a practical expedient to estimate fair value. Participant transactions may occur daily. There are no unfunded commitments related to the Stable Value Fund and investments in the Stable Value Fund can be redeemed through installment payments including interest over a five-year period or as a lump-sum at the market value of the installment payments. The fund seeks preservation of capital and liquidity similar to money market investments and to provide returns consistent with high-quality bonds with short to intermediate-term maturities. The Stable Value Fund, included in the fair value hierarchy table below but not classified, files a U.S. Department of Labor Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity. Accordingly, certain disclosure requirements under part I of FASB ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient* with respect to investment strategies for investments measured using the net asset value practical expedient are not required in this report.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(3) Fair value measurements (continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

2023				
	Level 1	Level 2	Level 3	Total
Investments at fair value				
Mutual funds	\$ 2,637,659	\$ -	\$ -	\$ 2,637,659
Total investments in the fair value heirarchy	2,637,659	-	-	2,637,659
Stable value fund (a)	85,037	-	-	85,037
Total investments at fair value	<u>\$ 2,722,696</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,722,696</u>
2022				
	Level 1	Level 2	Level 3	Total
Investments at fair value				
Mutual funds	\$ 2,265,152	\$ -	\$ -	\$ 2,265,152
Total investments in the fair value heirarchy	2,265,152	-	-	2,265,152
Stable value fund (a)	37,688	-	-	37,688
Total investments at fair value	<u>\$ 2,302,840</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,302,840</u>

- (a) In accordance with Subtopic 820-10, certain investments that are measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value investments in the fair value hierarchy line items presented in the statements of net assets available for benefits (modified cash basis).

The Plan's investments that are measured at fair value on a recurring basis, such as money market funds and mutual funds, are generally classified within Level 1 of the fair value hierarchy. The fair values of these investments are based on quoted market prices in active markets. The fair values of these investments are based on quoted market prices in active markets. The Plan also invests in a stable value fund held within a common collective trust for which the valuation is based on the net asset values of the underlying investments values.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(4) Information prepared by a qualified institution

The following information included in the accompanying financial statements and supplemental schedule, Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) (Modified Cash Basis), was obtained from data that has been prepared and certified to as complete and accurate by Mid Atlantic Trust Company, a qualified institution.

	2023	2022
Investments at fair value		
Mutual funds	\$ 2,637,659	\$ 2,265,152
Stable value fund	85,037	37,688
Total investments at fair value	<u>\$ 2,722,696</u>	<u>\$ 2,302,840</u>
	2023	2022
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	\$ 299,563	\$ (512,010)
Interest and dividends	75,413	62,180
Total investment income (loss)	<u>\$ 374,976</u>	<u>\$ (449,830)</u>

(5) Plan termination

The Company intends to continue the Plan indefinitely for the benefit of its employees, but reserves the right to amend, modify, or terminate the Plan at any time or for any reason subject to the terms of ERISA. In the event the Plan terminates, the participants will be entitled to the full amounts in their account as of the date of termination, regardless of their percent vested at the time of the Plan's termination.

(6) Tax status

The trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the IRC and accordingly, the trust's net investment income is exempt from income taxes. The Plan received a favorable tax determination letter from the Internal Revenue Service on April 10, 2014. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The modified cash basis of accounting requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(7) Fidelity bond coverage

ERISA Code Section 412 requires the Plan to maintain fidelity bond coverage in an amount equal to the lesser of 10% of the total funds in the Plan as of the preceding plan year or \$500,000. The Plan had adequate bond coverage as of December 31, 2023. The Plan did not have adequate bond coverage as of December 31, 2022. The Plan amended its bond coverage in July 2023 to sufficiently cover the required amount under ERISA Code Section 412.

(8) Party-in-interest transactions

Certain Plan investments are managed by Mid Atlantic Trust Company ("MATC"). MATC is the trustee of the Plan, and therefore those transactions qualify as party-in-interest transactions. Fees paid by the Plan for these investment management and other services totaled \$19,482 for 2023 and \$19,279 for 2022.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

(9) Subsequent events

Management has reviewed subsequent events through July 31, 2024, the date which the financial statements were available to be issued, and has determined that there were no subsequent event matters that require recognition or disclosure in the financial statements.

SUPPLEMENTAL SCHEDULE

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

SUPPLEMENTAL SCHEDULE

December 31, 2023

**SCHEDULE H, Line 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(MODIFIED CASH BASIS)**

EIN #20-1101844, PLAN #001

(a)	(b) Identity of Issue	(c) Description	(d) Cost	(e) Current Value
	Columbia	Columbia Dividend Income Fund	<i>a</i>	\$ 681,690
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio Class K	<i>a</i>	326,547
	Fidelity	Fidelity 500 Index Fund	<i>a</i>	326,337
	American Funds	American Funds American Balanced Fund R6	<i>a</i>	201,816
	ClearBridge	ClearBridge International Growth Fun Class IS	<i>a</i>	187,023
	Fidelity	Fidelity International Index Fund	<i>a</i>	144,420
	PIMCO	PIMCO Income Fund Institutional Class	<i>a</i>	136,660
	American Century	American Century Small Cap Value Fund R6 Class	<i>a</i>	107,909
	Lord Abbett	Lord Abbett Developing Growth Fund Class R6	<i>a</i>	105,883
	American Funds	American Funds The Bond Fund of America® Class R-6	<i>a</i>	98,440
	Standard Insurance	Standard Stable Asset Fund II	<i>a</i>	85,037
	State Street	State Street Target Retirement 2055 Fund Class K	<i>a</i>	56,402
	State Street	State Street Target Retirement 2050 Fund Class K	<i>a</i>	55,624
	State Street	State Street Target Retirement 2055 Fund Class K	<i>a</i>	51,196
	State Street	State Street Target Retirement 2025 Fund Class K	<i>a</i>	36,120
	State Street	State Street Target Retirement 2040 Fund Class K	<i>a</i>	34,618
	T. Rowe Price	T. Rowe Price Large-Cap Growth Fund I Class	<i>a</i>	29,604
	State Street	State Street Target Retirement 2035 Fund Class K	<i>a</i>	26,785
	State Street	State Street Target Retirement 2045 Fund Class K	<i>a</i>	25,311
	State Street	State Street Target Retirement 2030 Fund Class K	<i>a</i>	3,353
	State Street	State Street Target Retirement 2020 Fund Class K	<i>a</i>	1,230
	State Street	State Street Target Retirement Fund Class K	<i>a</i>	691
*	Participant Loans	Notes receivable from participants with interest rates 6.25% to 9.50%	-	77,963
	Total			<u>\$ 2,800,659</u>

* Indicates party-in-interest to the Plan.

a The cost of participant directed investments is not required to be disclosed.

SEE INDEPENDENT AUDITORS' REPORT.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

**FINANCIAL STATEMENTS
(MODIFIED CASH BASIS)**

Years Ended December 31, 2023 and 2022

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

CONTENTS

Pages

Independent Auditors' Report	1-4
Financial Statements	
Statements of Net Assets Available for Benefits (Modified Cash Basis)	5
Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)	6
Notes to Financial Statements	7-14
Supplemental Schedule	
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) (Modified Cash Basis)	15

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of

DCR Systems, LLC 401(k) Profit Sharing Plan and Trust

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

We have performed audits of the accompanying financial statements of

DCR SYSTEMS, LLC 401(K) PROFIT SHARING PLAN AND TRUST

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 (modified cash basis) as of December 31, 2023 and 2022 and the related statements of changes in net assets available for benefits (modified cash basis) for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it permissible in the circumstances, has elected to have the audit of DCR Systems, LLC 401(k) Profit Sharing Plan and Trust'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, 2023 and 2022, 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 Auditors' Responsibilities for the Audit of the Financial Statements section -

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, is presented fairly, in all material respects, in accordance the modified cash basis of accounting described in Note (2).
- the information in the accompanying financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of DCR Systems, LLC 401(k) Profit Sharing Plan and Trust 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.

Basis of Accounting

We draw attention to Note (2) of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedule are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note (2); this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DCR Systems, LLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of DCR Systems, LLC 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DCR Systems, LLC 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) (Modified Cash Basis) 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 relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule (modified cash basis), 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 (modified cash basis) that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule (modified cash basis), we evaluated whether the supplemental schedule (modified cash basis), 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 (modified cash basis), other than the information in the supplemental schedule (modified cash basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule (modified cash basis) 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).

HLB GROSS COLLINS, P.C.

Atlanta, Georgia
July 31, 2024

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
INVESTMENTS AT FAIR VALUE		
Mutual funds	\$ 2,637,659	\$ 2,265,152
Stable value fund	<u>85,037</u>	<u>37,688</u>
TOTAL INVESTMENTS AT FAIR VALUE	2,722,696	2,302,840
NOTES RECEIVABLE FROM PARTICIPANTS	<u>77,963</u>	<u>59,952</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 2,800,659</u></u>	<u><u>\$ 2,362,792</u></u>

The accompanying Notes to Financial Statements are an integral part of these statements.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME (LOSS)		
Net appreciation (depreciation) in fair value of investments	\$ 299,563	\$ (512,010)
Interest and dividends	75,413	62,180
TOTAL INVESTMENT INCOME (LOSS)	<u>374,976</u>	<u>(449,830)</u>
CONTRIBUTIONS		
Employer	92,096	89,347
Participants	257,089	253,972
TOTAL CONTRIBUTIONS	<u>349,185</u>	<u>343,319</u>
TOTAL ADDITIONS TO (REDUCTION FROM) NET ASSETS	<u>724,161</u>	<u>(106,511)</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
BENEFITS PAID TO PARTICIPANTS	266,812	117,103
ADMINISTRATIVE EXPENSES	19,482	19,279
TOTAL DEDUCTIONS FROM NET ASSETS	<u>286,294</u>	<u>136,382</u>
NET INCREASE (DECREASE) IN PLAN NET ASSETS	437,867	(242,893)
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>2,362,792</u>	<u>2,605,685</u>
END OF YEAR	<u><u>\$ 2,800,659</u></u>	<u><u>\$ 2,362,792</u></u>

The accompanying Notes to Financial Statements are an integral part of these statements.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(1) Description of the Plan

The following description of the DCR Systems LLC (the “Company” and “Plan Sponsor”) 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General - The Plan is a defined contribution plan covering all eligible employees of the Company who have completed 3 months of service and attained the age 19. The Plan was originally established with an effective date of January 1, 2006, and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan was amended and restated effective May 20, 2022.

Contributions - Each year, participants may contribute up to 100% of annual compensation, as defined in the Plan, subject to limitation as to amount under the provisions of the Internal Revenue Code (“IRC”). Elective deferrals can be made in whole percentages of compensation or in specific dollar amounts, not to exceed \$22,500 and \$20,500 for 2023 and 2022, respectively, of pretax annual compensation, as defined in the Plan agreement. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions not to exceed \$7,500 for 2023 and \$6,500 for 2022. The Plan allows participants to contribute amounts representing distributions (“rollover assets”) from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Employees are eligible to designate a portion of their elective deferrals as Roth elective deferrals. The Company may contribute additional amounts at its sole discretion subject to certain limits as specified by the Plan. Participants must have completed 500 hours of service during the Plan year to receive an employer matching contribution. The Company may contribute matching contributions equal to 50% up to 4% of a participant’s compensation contributed to the Plan. The Company made matching contributions totaling \$92,096 and \$89,347 for the Plan years ended December 31, 2023 and 2022, respectively. The Company did not make an additional discretionary profit sharing contribution in the 2023 and 2022 Plan years.

Participant accounts - Each participant's account is credited with the participant's pre-tax and Roth 401(k) contributions and an allocation of (a) the Company’s contribution, (b) Plan earnings (losses) and (c) forfeited balances of terminated participants’ non-vested accounts 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.

Forfeitures - Forfeitures of terminated participants’ non-vested accounts may be used to reduce future Company contributions or to pay Plan expenses. The balance in the forfeiture account at December 31, 2023 and 2022 was \$9,241 and \$8,846, respectively.

Vesting - Participants are immediately vested in their elective deferral contributions and rollover contributions, plus actual earnings thereon. Participants become vested in employer contributions in accordance with Plan provisions based upon years of service. A participant is 100% vested after five years of credited service. Participants who reach normal retirement age while still employed by the Company are also fully vested in their accounts.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(1) Description of the Plan (continued)

Notes receivable from participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loan transactions are treated as a transfer between the investment fund(s) and the participant loans fund. Loan terms range from 1 to 5 years with certain exceptions for the purchase of a principal residence. A participant may have no more than one loan outstanding during the Plan year. Principal and interest are repaid through payroll deductions. The loans are secured by the balance in the participant's account and bear interest at the prevailing fixed rate as determined by the Plan administrator, which ranged from 6.25% to 9.50% and 4.25% to 6.50% for the years ended December 31, 2023 and 2022.

Investment options - The Plan offers several investment options and participants may instruct the trustee in how they want to invest their funds without regard to their vested interest. Participants may change their investment options and move money from one fund to another in accordance with rules established by the Plan administrator. The Plan administrator may change the investment options available to participants at any time.

Payment of benefits - Upon termination of service due to death, disability, retirement, or other reasons, a participant or beneficiary will receive an amount equal to the value of the vested interest in the participant's account. Participants with vested benefits of \$5,000 or less are eligible to receive a lump-sum distribution. If no consent is made for a distribution of the vested account balance, the total vested benefit will be automatically rolled over to an IRA selected by the Plan administrator. Participants with vested benefits in excess of \$5,000 must give consent before a distribution is made, subject to Plan provisions.

(2) Summary of significant accounting policies

Basis of accounting - The accompanying financial statements of the Plan are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America ("U.S. GAAP"). Contributions, interest, and dividend income are recognized at the same time such amounts are received. Distributions and other expenses are recognized at the time such amounts are disbursed. However, for these financial statements, the cash method is modified to report investments at fair market value as required by the U.S. Department of Labor ("DOL").

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of benefits - Benefits are recorded when paid.

Risk and uncertainties - The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits (modified cash basis).

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(2) Summary of significant accounting policies (continued)

Investment valuation and income recognition - The Plan's investments are stated at fair value in accordance with Financial Accounting Standards Board ("FASB"), Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurements and Disclosures*, as more fully described in Note (8). The Plan follows FASB Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent)*, and also follows ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contract, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The market value of mutual funds is determined by the quoted market prices. The market value of the stable value fund is determined by the net asset value of the underlying value of the investments the stable value fund is contractually invested in. Net investment earnings are recorded on the cash basis, net of contributions, withdrawals and administrative expenses charged by the stable value fund.

Purchases and sales of securities are recorded on the trade date. Interest income is recorded on the cash basis. Dividends are recorded on the ex-dividend date.

Investment income (loss) - Investment income (loss) consists of interest, dividends, gains (losses) on sales of securities and the unrealized appreciation (depreciation) in fair market value of investments. Net appreciation (depreciation) in the fair value of investments includes the Plan's gains (losses) on investments bought and sold, as well as held, during the year.

Plan expenses - Certain expenses may be paid by the Company directly on behalf of the Plan while others may be paid from the Plan assets. The expenses paid from Plan assets will either be shared by all participants or will be charged directly to the account of the participant on whose sole behalf the expense is incurred. Expenses shared by all participants will either be paid on a pro-rata basis or on an equal dollar basis.

Estimates - The preparation of the financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Recently adopted accounting pronouncements - In June 2016, the FASB issued ASU 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, which changes the methodology for measuring credit losses on most financial instruments and the timing of when such losses are recorded. This update replaces the existing incurred loss impairment model with an expected loss model (referred to as the Current Expected Credit Loss model). The Company and Plan Sponsor adopted ASU 2016-13 and its related subsequent amendments (ASU 2018-19, ASU 2019-04, ASU 2019-05, ASU 2019-10, ASU 2019-11, and ASU 2020-02) on January 1, 2023. Financial assets held by the Plan that are subject to the guidance in FASB ASC 326 were contributions receivable. The adoption of this new accounting standard did not have a material impact on the Plan's financial statements.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(3) Fair value measurements

FASB 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of inputs used to measure fair value under FASB ASC 820 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

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 or 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 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's 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.

The 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, 2023 and 2022.

Interest bearing cash and mutual funds: These investments consist of various publicly traded money market funds and mutual funds. The fair values are based on quoted market prices and are therefore classified as Level 1 investments.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(3) Fair value measurements (continued)

Stable value fund: The investment in stable value fund consists of The Standard Insurance Stable Asset Fund II (“Stable Value Fund”), a common collective trust, which invests directly or indirectly in fully benefit-responsive investment contracts. The Stable Value Fund is valued at the net asset value (“NAV”) as provided by the custodians, which is used as a practical expedient to estimate fair value. Participant transactions may occur daily. There are no unfunded commitments related to the Stable Value Fund and investments in the Stable Value Fund can be redeemed through installment payments including interest over a five-year period or as a lump-sum at the market value of the installment payments. The fund seeks preservation of capital and liquidity similar to money market investments and to provide returns consistent with high-quality bonds with short to intermediate-term maturities. The Stable Value Fund, included in the fair value hierarchy table below but not classified, files a U.S. Department of Labor Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity. Accordingly, certain disclosure requirements under part I of FASB ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient* with respect to investment strategies for investments measured using the net asset value practical expedient are not required in this report.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(3) Fair value measurements (continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

2023				
	Level 1	Level 2	Level 3	Total
Investments at fair value				
Mutual funds	\$ 2,637,659	\$ -	\$ -	\$ 2,637,659
Total investments in the fair value heirarchy	2,637,659	-	-	2,637,659
Stable value fund (a)	85,037	-	-	85,037
Total investments at fair value	<u>\$ 2,722,696</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,722,696</u>
2022				
	Level 1	Level 2	Level 3	Total
Investments at fair value				
Mutual funds	\$ 2,265,152	\$ -	\$ -	\$ 2,265,152
Total investments in the fair value heirarchy	2,265,152	-	-	2,265,152
Stable value fund (a)	37,688	-	-	37,688
Total investments at fair value	<u>\$ 2,302,840</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,302,840</u>

- (a) In accordance with Subtopic 820-10, certain investments that are measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value investments in the fair value hierarchy line items presented in the statements of net assets available for benefits (modified cash basis).

The Plan's investments that are measured at fair value on a recurring basis, such as money market funds and mutual funds, are generally classified within Level 1 of the fair value hierarchy. The fair values of these investments are based on quoted market prices in active markets. The fair values of these investments are based on quoted market prices in active markets. The Plan also invests in a stable value fund held within a common collective trust for which the valuation is based on the net asset values of the underlying investments values.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(4) Information prepared by a qualified institution

The following information included in the accompanying financial statements and supplemental schedule, Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) (Modified Cash Basis), was obtained from data that has been prepared and certified to as complete and accurate by Mid Atlantic Trust Company, a qualified institution.

	2023	2022
Investments at fair value		
Mutual funds	\$ 2,637,659	\$ 2,265,152
Stable value fund	85,037	37,688
Total investments at fair value	<u>\$ 2,722,696</u>	<u>\$ 2,302,840</u>
	2023	2022
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	\$ 299,563	\$ (512,010)
Interest and dividends	75,413	62,180
Total investment income (loss)	<u>\$ 374,976</u>	<u>\$ (449,830)</u>

(5) Plan termination

The Company intends to continue the Plan indefinitely for the benefit of its employees, but reserves the right to amend, modify, or terminate the Plan at any time or for any reason subject to the terms of ERISA. In the event the Plan terminates, the participants will be entitled to the full amounts in their account as of the date of termination, regardless of their percent vested at the time of the Plan's termination.

(6) Tax status

The trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the IRC and accordingly, the trust's net investment income is exempt from income taxes. The Plan received a favorable tax determination letter from the Internal Revenue Service on April 10, 2014. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The modified cash basis of accounting requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

(7) Fidelity bond coverage

ERISA Code Section 412 requires the Plan to maintain fidelity bond coverage in an amount equal to the lesser of 10% of the total funds in the Plan as of the preceding plan year or \$500,000. The Plan had adequate bond coverage as of December 31, 2023. The Plan did not have adequate bond coverage as of December 31, 2022. The Plan amended its bond coverage in July 2023 to sufficiently cover the required amount under ERISA Code Section 412.

(8) Party-in-interest transactions

Certain Plan investments are managed by Mid Atlantic Trust Company ("MATC"). MATC is the trustee of the Plan, and therefore those transactions qualify as party-in-interest transactions. Fees paid by the Plan for these investment management and other services totaled \$19,482 for 2023 and \$19,279 for 2022.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

(9) Subsequent events

Management has reviewed subsequent events through July 31, 2024, the date which the financial statements were available to be issued, and has determined that there were no subsequent event matters that require recognition or disclosure in the financial statements.

SUPPLEMENTAL SCHEDULE

DCR SYSTEMS LLC 401(k) PROFIT SHARING PLAN AND TRUST

SUPPLEMENTAL SCHEDULE

December 31, 2023

**SCHEDULE H, Line 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(MODIFIED CASH BASIS)**

EIN #20-1101844, PLAN #001

(a)	(b) Identity of Issue	(c) Description	(d) Cost	(e) Current Value
	Columbia	Columbia Dividend Income Fund	<i>a</i>	\$ 681,690
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio Class K	<i>a</i>	326,547
	Fidelity	Fidelity 500 Index Fund	<i>a</i>	326,337
	American Funds	American Funds American Balanced Fund R6	<i>a</i>	201,816
	ClearBridge	ClearBridge International Growth Fun Class IS	<i>a</i>	187,023
	Fidelity	Fidelity International Index Fund	<i>a</i>	144,420
	PIMCO	PIMCO Income Fund Institutional Class	<i>a</i>	136,660
	American Century	American Century Small Cap Value Fund R6 Class	<i>a</i>	107,909
	Lord Abbett	Lord Abbett Developing Growth Fund Class R6	<i>a</i>	105,883
	American Funds	American Funds The Bond Fund of America® Class R-6	<i>a</i>	98,440
	Standard Insurance	Standard Stable Asset Fund II	<i>a</i>	85,037
	State Street	State Street Target Retirement 2055 Fund Class K	<i>a</i>	56,402
	State Street	State Street Target Retirement 2050 Fund Class K	<i>a</i>	55,624
	State Street	State Street Target Retirement 2055 Fund Class K	<i>a</i>	51,196
	State Street	State Street Target Retirement 2025 Fund Class K	<i>a</i>	36,120
	State Street	State Street Target Retirement 2040 Fund Class K	<i>a</i>	34,618
	T. Rowe Price	T. Rowe Price Large-Cap Growth Fund I Class	<i>a</i>	29,604
	State Street	State Street Target Retirement 2035 Fund Class K	<i>a</i>	26,785
	State Street	State Street Target Retirement 2045 Fund Class K	<i>a</i>	25,311
	State Street	State Street Target Retirement 2030 Fund Class K	<i>a</i>	3,353
	State Street	State Street Target Retirement 2020 Fund Class K	<i>a</i>	1,230
	State Street	State Street Target Retirement Fund Class K	<i>a</i>	691
*	Participant Loans	Notes receivable from participants with interest rates 6.25% to 9.50%	-	77,963
	Total			<u>\$ 2,800,659</u>

* Indicates party-in-interest to the Plan.

a The cost of participant directed investments is not required to be disclosed.

SEE INDEPENDENT AUDITORS' REPORT.