

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
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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 FIRST ONSITE 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2008
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) FIRSTONSITE USA HOLDINGS, INC. 6200 S. SYRACUSE WAY, STE 230 GREENWOOD VILLAGE, CO 80111
2b	Employer Identification Number (EIN) 81-4267677
2c	Plan Sponsor's telephone number 817-546-2883
2d	Business code (see instructions) 236200

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.	10/15/2024	KATHY MAKOWSKI
	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 FIRSTONSITE HOLDINGS, INC. c Plan Name FIRSTONSITE HOLDINGS, INC. 401(K) PLAN	4b EIN 81-4267677 4d PN 001
5 Total number of participants at the beginning of the plan year	5 911
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) 672 6a(2) 1263 6b 292 6c 0 6d 1555 6e 0 6f 1555 6g(1) 877 6g(2) 1307 6h 184
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 2S 2T 3D 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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 FIRST ONSITE 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 FIRSTONSITE USA HOLDINGS, INC.	D Employer Identification Number (EIN) 81-4267677

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).....

No

Yes

☒
- 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

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

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

ADP, INC

13-3036745

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 50 15 64	RECORDKEEPER	80102	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	14128	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 FIRST ONSITE 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 FIRSTON SITE USA HOLDINGS, INC.	D Employer Identification Number (EIN) 81-4267677

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	8286396
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	112428	0
(2) Participant contributions	1b(2)	954	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	585210	772243
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(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)	21373362	46920115
(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	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	22071954	55978754
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	22071954	55978754

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)	1911168	
(B) Participants	2a(1)(B)	5609290	
(C) Others (including rollovers)	2a(1)(C)	1301350	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		8821808
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	39933	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		39933
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1618624	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		1618624
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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)		6354852
c Other income	2c		1393
d Total income. Add all income amounts in column (b) and enter total	2d		16836610

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2735039	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2735039
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		31817
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	94230	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		94230
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2861086

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		13975524
l Transfers of assets:			
(1) To this plan	2l(1)		19931276
(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: **BDO USA, P.C.**

(2) EIN: **13-5381590**

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.)	☒	☐	994
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?	☒	☐	1000000
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 FIRST ONSITE 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 FIRSTONSITE USA HOLDINGS, INC.		D Employer Identification Number (EIN) 81-4267677
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-1455663		
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)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

19 If the total number of participants is 1,000 or more, complete lines (a) 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
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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 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.

First Onsite 401(k) Plan

**Financial Statements
and ERISA-Required Supplemental Schedules
As of December 31, 2023 and 2022
and for the Year Ended December 31, 2023**

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



First Onsite 401(k) Plan

Financial Statements and ERISA-Required Supplemental Schedules
As of December 31, 2023 and 2022 and for the Year Ended December 31, 2023

First Onsite 401(k) Plan

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ERISA-Required Supplemental Schedules

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Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023	20
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Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.



Independent Auditor's Report

The Plan Administrator
First Onsite 401(k) Plan
Greenwood Village, Colorado

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

We have performed audits of the financial statements of First Onsite 401(k) Plan (formerly FirstOnSite USA Holdings, Inc. 401(k) Plan) (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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



Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.



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

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

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 GAAP.

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule of Delinquent Participant Contributions for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.



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

In our opinion:

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

BDO USA, P.C.

October 14, 2024

First Onsite 401(k) Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2023	2022
Assets		
Investments:		
Investments, at fair value	\$ 46,920,115	\$ 21,373,362
Total Investments	46,920,115	21,373,362
Cash, in-transit due to Plan mergers (Note 1)	10,656,166	-
Receivables:		
Employer contributions, net of forfeitures	-	58,562
Employer corrective contributions	-	53,866
Employee contributions	-	954
Notes receivable from participants	772,243	585,210
Total Receivables	772,243	698,592
Net Assets Available for Benefits	\$ 58,348,524	\$ 22,071,954

See accompanying notes to financial statements.

First Onsite 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	<i>2023</i>
Additions	
Contributions:	
Employer contributions, net of forfeitures	\$ 1,911,168
Participant contributions	5,609,290
Participant rollovers	1,301,350
Total Contributions	8,821,808
Investment income:	
Interest and dividend income	1,618,624
Net appreciation in fair value of investments	6,354,852
Total Investment Income	7,973,476
Interest earned on notes receivable from participants	39,933
Other income	1,393
Total Additions	16,836,610
Deductions	
Benefits paid to participants and loans deemed distributed	(2,766,856)
Administrative expenses	(94,230)
Total Deductions	(2,861,086)
Net Increase , prior to considerations of plan mergers	13,975,524
Mergers In from Other Plans (Note 1)	22,301,046
Net Assets Available for Benefits , beginning of year	22,071,954
Net Assets Available for Benefits , end of year	\$ 58,348,524

See accompanying notes to financial statements.

First Onsite 401(k) Plan

Notes to Financial Statements

1. Plan Description

The following description of First Onsite 401(k) Plan as amended provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

Effective August 25, 2023, the plan was amended and restated to change the plan name from FirstOnSite USA Holdings, Inc. 401(k) Plan to First Onsite 401(k) Plan (the Plan).

General

The Plan was adopted effective January 1, 2001 and is for the benefit of employees of FirstOnSite USA Holdings, Inc. and its subsidiaries (the Company or the Sponsor). The Plan is a defined contribution plan covering all eligible employees of the Company, as defined.

The Plan was established under the provisions of Section 401(a) of the Internal Revenue Code (IRC), which includes a qualified deferred income arrangement as described in Section 401(k) of the IRC. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Trustee and Administration of the Plan

Prior to August 25, 2023, the trustee of the plan was Reliance Trust Company (Former Trustee). The recordkeeper was ADP Retirement Services (ADP). Effective August 25, 2023, the Company approved a change in trustee and recordkeeper. The Plan appointed Empower Trust Company, LLC (Empower or Trustee) and Empower Retirement, LLC as the new trustee and recordkeeper, respectively. On September 1, 2023, assets were liquidated and transferred to Empower. As a result of the transfer, there was a blackout period from August 25, 2023 to September 29, 2023. The Trustee holds all assets of the Plan in accordance with the provisions of the trust agreement and service provider contract with the Company. The Investment Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Mergers

Effective August 25, 2023, Master Maintenance Inc., Insurance Restoration Specialists, and Rolyn LLC became participating employers in the Plan. Effective August 25, 2023, the Master Maintenance Inc. 401(k) Profit Sharing Plan and Trust, Insurance Restoration Specialists 401(k) Profit Sharing Plan, and Rolyn Companies, Inc. 401(k) Plan were merged into the Plan through a direct trust-to-trust transfer. Approximately \$450,000, \$3.0 million and \$5.3 million, respectively, were merged into the Plan.

Effective October 1, 2023, Interstate Restoration Hawaii LLC (Hawaii) and Kauai Restoration (Kauai) became participating employers in the Plan. Prior to October 1, 2023, employees of these entities participated in the ProService Hawaii 401(k) Plan, a multiple-employer plan. Effective October 1, 2023, assets from employees of Hawaii and Kauai were spun off from the ProService Hawaii 401(k) Plan through a direct trust-to-trust transfer. Approximately \$2.5 million was merged into the Plan.

Effective January 1, 2024, Complete DKI, Emergency Fire & Water Restoration, Maxons Restorations, Inc., Moore Restoration, Inc., Perfection Property Restoration, Inc., and Super Restoration Service

First Onsite 401(k) Plan

Notes to Financial Statements

Co. became participating employers in the Plan. Effective December 31, 2023, the Complete DKI 401(k), The Maxons Restorations, Inc. Profit Sharing Plan and Trust, Moore Restoration, Inc. 401(k) Plan, Perfection Property Restoration, Inc. 401(k) Plan, and Super Restoration Service Co. 401(k) Plan were merged into the Plan. Approximately \$575,000, \$3.1 million, \$1.2 million, \$3.4 million, and \$2.4 million, respectively, were merged into the Plan.

Eligibility

Prior to August 25, 2023, an employee was eligible to be an active member of the Plan on the first day of the following month after meeting the following eligibility requirements: employee must be 21 years of age and had completed six months of service. Effective August 25, 2023, an employee is eligible for the Plan after attaining age 18 and 30 days of service and is eligible for the employer discretionary matching and non-elective contributions after six months of service. The Plan allows employees of any entity the Company acquires, whether by asset or stock purchase, to receive credit for prior service as it relates to eligibility, vesting, and contribution allocations, but only with respect to individuals who are employees of the acquired entity at the time of acquisition.

Employees who are covered by a collective bargaining agreement, non-resident aliens, and independent contractors are not eligible to participate in the Plan. Part-time employees that have worked less than 1,000 hours, and temporary and seasonal employees, whose regularly scheduled service is less than 1,000 hours, are not eligible to participate in the Plan.

Participant Contributions

Eligible participants may contribute on a pre-tax basis or after-tax Roth basis up to 80% of their annual compensation, as elected in their salary deferral agreements. Deferral contributions shall not exceed certain limits as set forth by the IRC. The Internal Revenue Service (IRS) adjusts this limitation each year for cost-of-living increases. The Plan also allows catch-up contributions for participants aged 50 or over, subject to certain IRC limitations.

The Plan includes an automatic enrollment provision whereby an eligible employee will be automatically enrolled in the Plan with a pre-tax deferral rate equal to 3% of eligible compensation, unless they make an affirmative election not to defer or to defer a different percentage. Participants who have been automatically enrolled at 3% will have their deferral increased by 1% annually, not to exceed 6% of compensation. Salary deferral agreements shall be made, terminated, or changed according to procedures and limitations set up by the plan administrator and the Plan Document. A participant may cease making elective deferral contributions at any time.

Rollover Contributions

Rollover contributions transferred from other qualified retirement plans or from Individual Retirement Accounts (IRA) are accepted, as permitted by the Plan Document.

Employer Contributions

The Company may make a discretionary employer matching contribution on elective deferral contributions for participants who meet the eligibility requirements, as defined. For the period from January 1, 2023 to August 31, 2023, the Company made discretionary employer matching contributions equal to 50% of employee deferrals up to 6% of eligible compensation each payroll period.

First Onsite 401(k) Plan

Notes to Financial Statements

For the period from September 1, 2023 to December 31, 2023, the Company made discretionary employer matching contributions equal to 50% of employee deferrals up to 7% of eligible compensation each payroll period.

The Company may make an additional discretionary non-elective employer contribution, at their election, to eligible participants with at least 1,000 hours of service during the Plan year and who are employed on the last day of the plan year. For the year ended December 31, 2023, the Company did not make an additional discretionary non-elective employer contribution.

Participants' Accounts

Each participant's account is credited with (1) the participant's pre-tax, after-tax Roth, catch-up, and rollover contributions; (2) the discretionary employer matching and non-elective discretionary employer contributions; and (3) an allocation of net plan earnings or losses. Each participant's account is charged with distributions and certain expenses. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into various investment options offered by the Plan. Participants may make investment option changes at any time that will be effective at the beginning of the next payroll period. The benefit to which participants are entitled is the vested portion of their accounts.

Vesting

Participants are 100% vested in their elective deferral contributions and rollover contributions and the allocated earnings thereon. Effective August 25, 2023, a participant's vested interest in the discretionary employer matching contribution and discretionary non-elective employer contributions is based upon the participant's years of service as shown in the table below.

Years of Service	Vesting (%)
1	25
2	50
3	75
4	100

Prior to August 25, 2023, a participant's vested interest in the discretionary employer matching contribution and discretionary non-elective employer contributions was based upon the participant's years of service as shown in the tables below.

Discretionary Employer Matching Contributions

Years of Service	Vesting (%)
Less than 2	-
2	25
3	50
4	75
5 or more	100

First Onsite 401(k) Plan

Notes to Financial Statements

Discretionary Non-Elective Employer Contributions

Years of Service	Vesting (%)
Less than 1	-
1	20
2	40
3	60
4	80
5 or more	100

A participant's vesting percentage in the discretionary employer matching and discretionary non-elective contributions shall be 100% if any of the following conditions are met: the participant dies; reaches normal retirement age (age 65); or becomes totally and permanently disabled, as defined by the Plan.

Forfeitures

Participants terminating employment without being 100% vested in the employer non-elective and matching contributions forfeit the non-vested portion in the year they receive a distribution of their entire vested account. These forfeitures can be used for restoration of participants' forfeited amounts, to pay plan expenses, or to reduce employer contributions. Forfeited non-vested employer contributions in the amount of \$86,983 and \$104 are included as a component of net assets available for benefits as of December 31, 2023 and 2022, respectively. During 2023, the Plan used \$93,828 of forfeitures to offset employer contributions. During 2023, no forfeitures were utilized to pay plan expenses.

Payment of Benefits

A participant's vested interest in the Plan is payable upon death, attainment of normal retirement age (age 65), becoming disabled, as defined, or termination of service. Upon termination of service, a participant may elect to (1) receive a lump-sum amount or installment payments equal to the vested portion of the participant's account; (2) leave the account in the Plan up to age 72, at which time one of the above distribution options must be selected, if no longer employed; or (3) roll over the vested balance to another qualified retirement plan or IRA.

Participant account balances of less than \$1,000 are distributed automatically upon termination. Balances greater than \$1,000 and up to \$5,000 are paid as a rollover into an IRA for the benefit of the participant. These mandatory distributions apply only if the participant has not made an affirmative election for distribution.

Hardship withdrawals and certain other in-service withdrawals at age 59½ are also allowed by the Plan if certain criteria are met.

Notes Receivable from Participants

Participants are permitted to borrow a minimum of \$1,000 of their vested benefits under the Plan. Participants may borrow up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000 reduced by the highest outstanding note balance in their account during the prior 12-month period. Notes are secured by the participant's account and bear an interest rate equal to the

First Onsite 401(k) Plan

Notes to Financial Statements

prevailing interest rates charged by persons in the business of lending money for loans, which would be made under similar circumstances. The interest rate is fixed for the term of the note. These notes are subject to certain restrictions, as defined by the Plan Document, and applicable restrictions under the IRC. Each participant may not have more than one note outstanding at any time (prior to August 25, 2023 participants may have two notes outstanding).

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan, subject to the provisions of ERISA. In the event the Plan is terminated, all participant accounts would immediately become fully vested, and the assets would be distributed among the participants in accordance with the terms set forth in the Plan.

2. Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from those estimates.

Contributions

Participant contributions and related discretionary matching contributions are recognized in the period during which the Company makes payroll deductions from the participants' earnings.

Valuation of Investments

Investments are reported at fair value, as further described in Note 4. 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 Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisor, Trustee and Former Trustee.

Income Recognition

Interest income is recorded as earned on the accrual basis. Dividend income and capital gains distributions are recorded on the ex-dividend date. Investment transactions are recorded on the trade-date basis. The Plan presents, in the statement of changes in net assets available for benefits, the net appreciation (depreciation) in the fair market value of its investments, which consists of net realized gains and losses, unrealized appreciation (depreciation), and reinvested capital gain distributions on those investments.

Management fees and operating expenses (in the form of an expense ratio) charged to the Plan for investments in the registered investment companies are deducted from income earned on a daily

First Onsite 401(k) Plan

Notes to Financial Statements

basis and reflected as a reduction of investment return for such investments.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Any accrued but unpaid interest was de minimis. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Distributions of benefits are recorded when paid.

Expenses of the Plan

Plan expenses of \$94,230 relating to investment advisory services, recordkeeping, loan, and distribution administration were paid by Plan participants during the year ended December 31, 2023. Certain investment management fees are shown net with investments earnings within the registered investment companies. All other costs of administering the Plan are paid by the Company and are excluded from these financial statements.

3. Certified Investment Information

The plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee and Former Trustee, qualified institutions, have certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments and notes receivable from participants as reported in the statements of net assets available for benefits as of December 31, 2023 and 2022.
- Net appreciation in fair value of investments, interest and dividend income, interest earned on notes receivable from participants, and other income as reported on the statement of changes in net assets available for benefits for the year ended December 31, 2023.
- Investment amounts included in the notes to the financial statements.
- All investment information included in the supplemental Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023.

At the request of the plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing the certified investment information with the related information presented and disclosed in the financial statements and supplemental schedule, and reading the disclosures relating to the investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP and whether the supplemental schedule is in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

First Onsite 401(k) Plan

Notes to Financial Statements

4. Fair Value Measurements and Disclosures

Accounting Standards Codification (ASC) 820 provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described as follows:

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.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Registered Investment Companies (Mutual Funds) - These registered investment companies are valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The registered investment companies held by the Plan are deemed to be actively traded.

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

First Onsite 401(k) Plan

Notes to Financial Statements

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

December 31, 2023

	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 46,920,115	\$ -	\$ -	\$ 46,920,115
Total Investments, at fair value	\$ 46,920,115	\$ -	\$ -	\$ 46,920,115

December 31, 2022

	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 21,373,362	\$ -	\$ -	\$ 21,373,362
Total Investments, at fair value	\$ 21,373,362	\$ -	\$ -	\$ 21,373,362

5. Income Tax Status

The Plan was amended and restated, effective August 25, 2023, with a non-standardized pre-approved profit sharing plan sponsored by Empower Retirement, LLC, which received an opinion letter from the IRS dated November 14, 2022, indicating that the non-standardized pre-approved profit sharing plan is qualified under the applicable sections of the IRC. The plan administrator and Sponsor believe that the Plan, as amended, is designed, and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt as of the financial statement date. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP 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 position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no IRS audits for any tax periods in progress.

6. Related Party and Party-in-Interest Transactions

Administrative fees were paid to Empower and ADP, the recordkeeper and former recordkeeper of the Plan, from Plan assets. ADP and Empower may also receive certain revenue sharing from the mutual funds. Merrill Lynch Pierce Fenner & Smith was paid fees for investment advisory services and also receives certain indirect fees. The Plan also issues loans to participants, which are secured by the vested balance of the participants' accounts. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

7. Concentrations, Risks, and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Additionally, the value, liquidity, and related income of the investment securities are sensitive to changes in economic conditions and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Due to the level of risk associated with certain investment securities and the level of uncertainty related to the changes in the value of investment securities, it is at least reasonably possible that changes in

First Onsite 401(k) Plan

Notes to Financial Statements

the value 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.

As of both December 31, 2023 and 2022, there were five and one, respectively, investments that individually represented over 10% of investments held. See the Schedule of Assets (Held at End of Year) for a listing of all investments held at December 31, 2023.

8. Delinquent Participant Contributions

During 2023, the Company erroneously failed to timely remit certain employee contributions to the Plan, and they are in the process of correcting the late remittance for lost earnings.

During 2022, the Company erroneously failed to timely remit certain employee contributions to the Plan. The Company funded the late remittances in January 2023. See the attached Schedule of Delinquent Participant Contributions for the year ended December 31, 2023.

9. Reconciliations of Financial Statements to Form 5500

As noted in Note 1, Plan Description - Mergers, effective December 31, 2023, the Super Restoration Service Co. 401(k) Plan (Super Plan) was merged into the Plan.

For the purpose of reporting within the Form 5500 Schedule H, the Super Plan will be shown as a merger during 2024. See reconciliation below:

December 31, 2023

Net Assets , per financial statements	\$	58,348,524
Less: Super Plan Merger In		(2,369,770)
Net Assets , per Form 5500	\$	55,978,754
Transfers , per financial statements	\$	22,301,046
Less: Super Plan Merger In		(2,369,770)
Total Transfers , per Form 5500	\$	19,931,276

10. Subsequent Events

Plan management has evaluated subsequent events through October 14, 2024, which is the date the financial statements were available to be issued. No events or transactions discovered during this evaluation require recognition or disclosure in the financial statements, other than those noted below.

Effective January 1, 2024, the Plan was amended to allow for participating employers outlined in Note 1, Plan Description - Mergers, to allow for special vesting provisions for certain assets from merged plans, and to no longer exclude part time or temporary employees from participation in the Plan.

ERISA-Required Supplemental Schedules

FirstOnSite USA Holdings, Inc. 401(k) Plan

Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions

EIN: 81-4267677

Plan No.: 001

Year ended December 31, 2023

	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Contributions Pending Correction in VFCP*	Total Fully Corrected Under VFCP* and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP*			
Check here if late participant loan repayments are included: ☐						
FirstOnSite USA Holdings, Inc.**						
2023	\$ 40	\$ 40	\$ -	\$ -	\$ -	
2022	954	-	954	-	-	

* Voluntary Fiduciary Correction Program (DOL)

**Denotes a party-in-interest to the Plan as defined by ERISA.

FirstOnSite USA Holdings, Inc. 401(k) Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 81-4267677 Plan Number: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value
Registered Investment Companies				
	American Funds	2010 Target Date Retirement Fund R6		\$ 146,891
	American Funds	2015 Target Date Retirement Fund R6		107,050
	American Funds	2020 Target Date Retirement Fund R6		1,880,006
	American Funds	2025 Target Date Retirement Fund R6		5,958,473
	American Funds	2030 Target Date Retirement Fund R6		6,063,924
	American Funds	2035 Target Date Retirement Fund R6		9,355,210
	American Funds	2040 Target Date Retirement Fund R6		7,106,871
	American Funds	2045 Target Date Retirement Fund R6		4,755,375
	American Funds	2050 Target Date Retirement Fund R6		3,792,996
	American Funds	2055 Target Date Retirement Fund R6		2,426,604
	American Funds	2060 Target Date Retirement Fund R6		1,151,835
	American Funds	2065 Target Date Retirement Fund R6		290,314
	American Funds	EuroPacific Gr R6		105,605
	Fidelity	Total International Index		351,378
	DFA	Global Real Estate Securities		49,882
	Hood River	Small-Cap Growth Retirement		102,716
	Victory	Sycamore Small Company Opp R6		83,879
	Fidelity	Extended Market Index		109,611
	Columbia	Dividend Income Instl 3		497,686
	Fidelity	500 Index		1,022,970
	JP Morgan	Large Cap Growth R6		900,111
	ALPS	Smith Short Duration Bond I		8,261
	BlackRock	High Yield Bond Portfolio K		48,813
	Fidelity	Inflation Protected Bond Index		25,483
	Fidelity	International Bond Index		5,064
	Fidelity	US Bond Index		84,253
	Loomis	Sayles Investment Grade Bond N		9,391
	Gabelli	US Treasury Money Market AAA		479,463
Total Investments, per financial statements				46,920,115
*	Notes Receivable from Participants	Interest rates range from 4.25% to 10.5%	-	772,243
Total Investments, per Form 5500				\$ 47,692,358

* Denotes an investment with a party-in-interest to the Plan as defined by ERISA.

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

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

First Onsite 401(k) Plan

01-JAN-23 to 31-DEC-23

02-FEB-24 08:22:17

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1RFTTX			141,561.25	146,890.82
1RFJTX			102,980.79	107,049.87
1RRCTX			1,793,446.33	1,880,005.85
1RFDTX			5,643,876.87	5,958,472.91
1RFETX			5,685,540.22	6,063,924.18
1RFFTX			8,717,759.06	9,355,210.20
1RFGTX			6,559,466.79	7,106,871.19
1RFHTX			4,368,965.94	4,755,375.48
1RFITX			3,479,049.57	3,792,996.46
1RFKTX			2,229,099.58	2,426,604.36
1RFUTX			1,054,929.09	1,151,834.75
1RFVTX			265,531.31	290,314.18
1RERGX			99,366.92	105,604.50
1FTIHX			325,596.37	351,377.96
1DFGEX			43,590.72	49,882.35
1HRSIX			87,458.31	102,715.99
1VSORX			79,013.16	83,878.87
1FSMAX			95,216.20	109,611.38
1CDDYX			474,703.31	497,686.18
1FXAIX			935,396.75	1,022,970.26
1JLGMX			811,092.40	900,111.28
1SMDSX			8,132.97	8,260.63
1BRHYX			46,397.14	48,813.47
1FIPDX			25,203.06	25,483.29
1FBHIX			4,884.34	5,064.09
1FXNAX			80,478.97	84,252.01
1LGBNX			8,813.22	9,390.01
1GABXX			392,479.96	392,479.96
			43,560,030.60	46,833,132.48
PARTICIPANT LOANS	VARIOUS	4.240-10.500	771,945.44	772,242.97
FORFEITURES			86,982.75	86,982.75

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

First Onsite 401(k) Plan
01-JAN-23 to 31-DEC-23

02-FEB-24 08:22:17

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1RFTTX American Funds 2010 Trgt Date Retire R6
 1RRCTX American Funds 2020 Trgt Date Retire R6
 1RFETX American Funds 2030 Trgt Date Retire R6
 1RFGTX American Funds 2040 Trgt Date Retire R6
 1RFITX American Funds 2050 Trgt Date Retire R6
 1RFUTX American Funds 2060 Trgt Date Retire R6
 1RERGX American Funds EuroPacific Gr R6
 1DFGEX DFA Global Real Estate Securities
 1VSORX Victory Sycamore Small Company Opp R6
 1CDDYX Columbia Dividend Income Instl 3
 1JLGMX JPMorgan Large Cap Growth R6
 1BRHYX BlackRock High Yield Bond Portfolio K
 1FBIIIX Fidelity International Bond Index
 1LGBNX Loomis Sayles Investment Grade Bond N

1RFJTX American Funds 2015 Trgt Date Retire R6
 1RFDTX American Funds 2025 Trgt Date Retire R6
 1RFFTX American Funds 2035 Trgt Date Retire R6
 1RFHTX American Funds 2045 Trgt Date Retire R6
 1RFKTX American Funds 2055 Trgt Date Retire R6
 1RFVTX American Funds 2065 Trgt Date Retire R6
 1FTIHX Fidelity Total International Index
 1HRSIX Hood River Small-Cap Growth Retirement
 1FSMAX Fidelity Extended Market Index
 1FXAIX Fidelity 500 Index
 1SMDSX ALPS Smith Short Duration Bond I
 1FIPDX Fidelity Inflation Protected Bond Index
 1FXNAX Fidelity US Bond Index
 1GABXX Gabelli US Treasury MMkt AAA

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year