

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 NISIVOCCIA LLP 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1992
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) NISIVOCCIA LLP 200 VALLEY ROAD SUITE 300 MT. ARLINGTON, NJ 07856
2b	Employer Identification Number (EIN) 22-1914888
2c	Plan Sponsor's telephone number 973-328-1825
2d	Business code (see instructions) 541211

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	FRANCIS JONES
	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	5 176
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) 148 6a(2) 137 6b 1 6c 30 6d 168 6e 6f 168 6g(1) 146 6g(2) 148 6h 8
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:

2F 2G 2J 3B 3D 2A 2E 2T

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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 1
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan NISIVOCCIA LLP 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 NISIVOCCIA LLP	D Employer Identification Number (EIN) 22-1914888

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	819406	146		

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

ASCENSUS
C/O FUTURE PLAN
PO BOX 734602
CHICAGO, IA 60673

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0		5

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	600099
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	23274261

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b**

1165072

c Additions: (1) Contributions deposited during the year**7c(1)**

30853

(2) Dividends and credits

7c(2)

0

(3) Interest credited during the year

7c(3)

12547

(4) Transferred from separate account.....

7c(4)

287447

(5) Other (specify below)

7c(5)

463

(6) Total additions.....

7c(6)

331310

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

1496382

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

895272

(2) Administration charge made by carrier

7e(2)

304

(3) Transferred to separate account.....

7e(3)

0

(4) Other (specify below)

7e(4)

708

(5) Total deductions.....

7e(5)

896284

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

600098

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 NISIVOCIA LLP 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NISIVOCIA LLP	D Employer Identification Number (EIN) 22-1914888	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
VOYA RETIREMENT INSURANCE AND ANNUI
71-0294708

(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)

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71-0294708

(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?
49	OTHER SERVICES	0	Yes ☒ No ☐	Yes ☐ No ☒	10477	Yes ☐ No ☒

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

VOYA RETIREMENT INSURANCE AND ANNUI

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(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	INVESTMENT ADVISOR	1734	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
ASCENSUS	49	
(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.	
VOYA RETIREMENT INSURANCE		
71-0294708		

(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:	WATKINS UMBRALL, PLLC	b EIN:	62-1804252
c Position:	INDEPT QUALIFIED PUB ACCT		
d Address:		e Telephone:	

Explanation: CHANGE IN AUDIT FIRM

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
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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 NISIVOCCIA LLP 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NISIVOCCIA LLP		
		D Employer Identification Number (EIN) 22-1914888

Part I	Asset and Liability Statement
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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	172730	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	642583	722052
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		195493
(2) U.S. Government securities	1c(2)		67531
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		339673
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	9751	31844
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	19178055	
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4923717	24181196
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		545235
(15) Other	1c(15)		3302654

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	24926836	29385678
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	24926836	29385678

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)	722052	
(B) Participants	2a(1)(B)	1499168	
(C) Others (including rollovers)	2a(1)(C)	7804	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2229024
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	1227	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1227
(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)	12547	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		12547
(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)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		4367349
d Total income. Add all income amounts in column (b) and enter total	2d		6610147

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2018364	
(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)		2018364
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		1169
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	5043	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		5043
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2024576

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		4585571
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		126729

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: **THE CJ CPA GROUP, PLLC**

(2) EIN: **27-4461251**

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?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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)
TRINET SELECT 401(K) PLAN WEALTHSPRING FINANCIAL PARTNERS LLC	13-3867443	333

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 _____.

Financial Statements and Supplemental Schedule
Nisivoccia LLP 401(k) Plan
*As of December 31, 2023 and 2022, and
for the Year Ended December 31, 2023*

Financial Statements and Supplemental Schedule

Nisivoccia LLP 401(k) Plan

As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

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- * All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable, or the required information is shown in the financial statements or notes thereto.



Report of Independent Auditors

To the Plan Administrator and Participants of the
Nisivoccia LLP 401(k) Plan

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

We have performed an audit of the financial statements of Nisivoccia LLP 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (“ERISA”), as permitted by ERISA Section 103(a)(3)(C) (“ERISA Section 103(a)(3)(C) audit”). The financial statements comprise the statements of net assets available for benefits as of December 31, 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 audit of Nisivoccia LLP 401(k) 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. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA (“qualified institution”).

Management has obtained a certification from a qualified institution 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 audit 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, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements 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 audit 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 Nisivoccia LLP 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls 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 Nisivoccia LLP 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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 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 controls 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 Nisivoccia LLP 401(k) Plan's internal controls. 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 Nisivoccia LLP 401(k) Plan's ability to continue as a going concern for a reasonable period of time.



Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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

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

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

Other Matter—Supplemental Schedule Required by ERISA

The supplemental schedule, including the Schedule H, Line 4i— Schedule of Assets (Held at End of Year) as of December 31, 2023, 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, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, 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 related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Other Matter—Auditor’s Report on the 2022 Financial Statements

Predecessor auditors performed an audit of the 2022 financial statements of the Nisivoccia LLP 401(k) Plan. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated August 3, 2023, indicated that (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined met the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2022 supplemental schedule, other than the information in the 2022 supplemental schedule that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 supplemental schedule 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).

The CJ CPA Group, PLLC

Frisco, Texas
October 15, 2024

Statements of Net Assets Available For Benefits

As of December 31,

2023**2022****Assets:**

Cash (non-interest bearing)	\$	-	\$	172,730
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Investments, at fair value:

Cash (interest bearing)	66,961	-
Money market funds	22,476	-
Mutual funds	23,785,852	18,637,109
Exchange traded funds	395,344	315,950
Corporate bonds	339,673	187,681
Municipal bonds	26,414	25,934
U.S. Treasury securities	67,531	66,823
Guaranteed interest contract	545,235	1,014,930
Brokered certificates of deposit	106,056	112,966
Cash surrender value of variable annuities	3,276,240	3,740,379
Total investments, at fair value	28,631,782	24,101,772

Receivables:

Employer contributions receivable	722,052	642,584
Notes receivable from participants	31,844	9,751
Total receivables	753,896	652,335

Net assets available for benefits

\$	29,385,678	\$	24,926,837
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Statement of Changes in Net Assets Available For Benefits
For the Year Ended December 31,

2023

Additions:

Investment income:

Net appreciation in fair value of investments	\$ 4,367,348
Interest and dividend income	12,547
Total investment income, net	<u>4,379,895</u>

Interest income on notes receivable from participants	1,227
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Contributions:

Employee contributions	1,499,168
Employer contributions	722,052
Rollover contributions	7,804
Total contributions	<u>2,229,024</u>
Total additions	<u>6,610,146</u>

Deductions:

Benefits paid to participants	2,019,533
Administrative expenses	5,043
Total deductions	<u>2,024,576</u>

Net change	4,585,570
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Transfer to another plan (<i>Note 1</i>)	(126,729)
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Net assets available for benefits:

Beginning of year	<u>24,926,837</u>
End of year	<u><u>\$ 29,385,678</u></u>

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

1. Description of Plan

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

General

The Plan is a defined contribution plan established January 1, 1992, available to qualifying employees of Nisivoccia LLP (the “Company” or “Plan Sponsor”) and related employer Wealthspring Financial Partners LLC (“Wealthspring”). The Plan is subject to the provisions of the Employee Retirement Income Security Act (“ERISA”) of 1974.

SECURE 2.0 Act

On December 29, 2022, the Setting Every Community Up Retirement Enhancement (“SECURE”) 2.0 Act was signed into law to enhance the retirement savings system. Principle areas of the act addressed automatic enrollment, required minimum distributions (“RMD”), and catch-up contributions. Effective January 1, 2023, the age requirement for minimum distributions was raised to 73 from 72 for any participant who turns 72 on or after January 1, 2023. All provisions of SECURE 2.0 Act with effective dates in 2024 and beyond will be evaluated and implemented in accordance with future regulations and guidance.

Plan Amendment

During the year ended December 31, 2023, Wealthspring established its own retirement plan and assets totaling \$126,729 were transferred to TriNet Select 401(k) Plan Wealthspring Financial Partners LLC on August 29, 2023. Effective July 1, 2023, the Plan was amended to exclude employees of Wealthspring from participating in the Plan.

Eligibility

Employees of the Company who are at least 21 years of age are eligible to participate in the Plan on the first day of the month following meeting the eligibility requirements. The Plan does not have a service requirement for plan participation,

Employees are eligible for non-elective employer contributions after completing 1,000 hours of service on the first day of the month coinciding with or next following the date the age and service requirements are met. Employees must be employed on the last day of the plan year to be eligible to receive non-elective employer contributions, regardless of service. Employees are eligible for employer matching contributions after completing 1,000 hours of service on the first day of the plan year in which requirements are met.

Contributions*Participant Contributions*

Each year, participants may contribute up to 100% of pretax annual compensation, as defined by the Plan, not to exceed limits as set by the Internal Revenue Service (“IRS”). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (“rollover”). Participants have the option of designating a portion of their elective deferral contributions as after-tax “Roth” contributions. Participants direct the investment of their contributions into various investment options offered by the Plan.

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

1. Description of Plan (continued)**Contributions (continued)***Discretionary Profit-sharing Contributions*

At the discretion of the Company, the Plan Sponsor may choose to make a discretionary profit-sharing contribution. For the year ended December 31, 2023, the Company authorized \$735,394 in discretionary profit-sharing contributions, and is included employer contributions receivable on the statement of net assets, net of \$13,343 of forfeitures utilized.

Employer Matching Contributions

At the discretion of the Company, the Plan Sponsor may choose to make an employer matching contribution equal to a uniform percentage of plan compensation. During the year ended December 31, 2023, the Company authorized no such employer matching contributions.

Contributions from plan participants and the associated matching contributions from the Company are recorded in the year in which the employee contributions are withheld from compensation.

Participant Accounts

Each participant's account is credited with the participant's contributions and Company's contributions. Plan earnings are allocated based on participant account balances. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participant accounts are valued daily to reflect income earned.

Vesting

Participants are always fully vested in their deferral contributions and any earnings thereon. Participants vest in any employer contributions according to the table below. The Plan allows for amounts forfeited by participants to be used to reduce the Company's employer contributions or to pay expenses associated with the operation and administration of the Plan.

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum amount equal to the lesser of \$50,000 or 50% of their vested account balance. Participants may not have more than one loan outstanding at any time. The loans are secured by the balance in the participant's account. The interest rates for loans are established by the Plan Sponsor in a nondiscriminatory manner. The loans are repaid ratably through payroll deductions over a period of five years or less, unless such loan is for the purchase of a participant's primary residence.

NOTES TO FINANCIAL STATEMENTS*As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023*

1. Description of Plan (continued)**Payment of Benefits**

Upon termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in the form of a lump sum payment. A participant may withdraw part of the vested interest in his or her account upon attainment of age 59 ½, subject to the Plan's provisions. For account balances less than \$5,000, a single lump sum payment will be made automatically into an individual retirement account upon termination. The Plan also permits hardship distributions to participants that can demonstrate an immediate and heavy financial need.

Forfeited Accounts and Unallocated Accounts

During the year ended December 31, 2023, participants forfeited \$4,710 in prior employer contributions. As of December 31, 2023 and 2022, forfeited nonvested accounts totaled \$13,342 and \$8,145, respectively. These amounts will be used to reduce future expenses incurred by the Plan or employer contributions.

2. Significant Accounting Policies**Basis of Accounting**

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

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability (an exit price) 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 advisers, trustee, custodian, and insurance company. Refer to Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants represent loans and are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recognized on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the plan administrator deems the participant loans to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

2. Significant Accounting Policies (continued)**Payment of Benefits**

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain investment and administration fees are deducted directly from participant's investment returns. Transaction costs borne by the Plan are charged to the individual participant who initiated the transaction to which the charge relates by reducing the participant's account balance.

Recently Adopted and New Accounting Principles

In June 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and subsequent amendments to the initial guidance, ASU 2019-10. This accounting standard changes the methodology for measuring credit losses on financial instruments and the timing of when such losses are recorded. ASU No. 2016-13 is effective for fiscal years, and interim periods within those years, beginning after December 15, 2022. The Plan adopted the provisions of ASU 2016-13 for the year ended December 31, 2023. The adoption of this standard did not have a material impact on the Plan's financial statements.

Subsequent Events

Subsequent events have been evaluated through the date of the report of independent auditors, which is the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. Information Prepared and Certified by the Trustee and Custodian (unaudited)

The following information related to investments and activities related to these investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule was obtained by management and agreed to or derived from information certified as complete and accurate by Voya Retirement Insurance and Annuity Company ("Voya"), a custodian of the Plan:

As of December 31,	2023	2022
Money market funds	\$ 13,342	\$ -
Mutual funds	23,260,921	18,163,125
Guaranteed interest contract	545,235	1,014,930
Notes receivable from participants	31,844	9,751
For the Year Ended December 31,		2023
Investment income, net		3,756,356
Interest and dividend income		12,547
Interest income on notes receivable from participants		1,227

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

4. Fair Value Measurements

The fair value hierarchy prioritizes the inputs used to measure fair value, giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB accounting guidance 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 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. Other than the matter noted in the Changes in Management's Assumptions section below, there have been no changes in the methodologies used at December 31, 2023 and 2022.

Cash (non-interest bearing): Valued at cost, which approximates fair value.

Money market fund: Valued at the daily closing price as reported by the fund. The money market fund held by the Plan is an open-end money market fund that is registered with the Securities and Exchange Commission. This fund is required to publish its daily net asset value ("NAV") and to transact at that price. The money market fund held by the Plan is deemed to be actively traded.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds 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 NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Exchange traded funds: Valued at their latest sale price as reported by the fund. The exchange traded funds held by the Plan are deemed to be actively traded.

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

4. Fair Value Measurements (continued)

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Municipal bonds: Valued at fair value determined by reference to quoted market prices and other relevant information generated by market transactions.

U.S. Treasury securities: Valued at fair value determined by reference to quoted market prices and other relevant information generated by market transactions.

Guaranteed interest contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations, considering credit-worthiness of the issuer.

Brokered certificates of deposit: Traded on a secondary market, which generally values these instruments by discounting the related cash flows based on current yields of similar instruments with comparable durations, as reported by the custodian.

Cash surrender value of variable annuities: This asset category represents separate variable annuity accounts that offers a wide range of investment opportunities including mutual funds and common stocks listed on major U.S. exchanges and fixed-income securities. The fair value of common stocks and other exchange traded investments that are publicly traded is based on the closing price per the principal stock exchange on which they are traded. The fair value of mutual funds is based on the NAVs of shares held at year-end.

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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
Cash (interest bearing)	\$ 66,961	\$ -	\$ -	\$ 66,961
Money market fund	22,476	-	-	22,476
Mutual funds	23,785,852	-	-	23,785,852
Exchange traded funds	395,344	-	-	395,344
Corporate bonds	339,673	-	-	339,673
Municipal bonds	26,414	-	-	26,414
U.S. Treasury securities	67,531	-	-	67,531
Guaranteed interest contract	-	545,235	-	545,235
Brokered certificates of deposit	-	106,056	-	106,056
Cash surrender value of variable annuities	-	-	3,276,240	3,276,240
Total assets in fair value hierarchy	\$ 24,704,251	\$ 651,291	\$ 3,276,240	\$ 28,631,782

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

4. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Mutual funds	18,637,109	-	-	18,637,109
Exchange traded funds	315,950	-	-	315,950
Corporate bonds	187,681	-	-	187,681
Municipal bonds	25,934	-	-	25,934
U.S. Treasury securities	66,823	-	-	66,823
Guaranteed interest contract	-	1,014,930	-	1,014,930
Brokered certificates of deposit	-	112,966	-	112,966
Cash surrender value of variable annuities	-	3,740,379	-	3,740,379
Total assets in fair value hierarchy	\$ 19,233,497	\$ 4,868,275	\$ -	\$ 24,101,772

Changes in Fair Value of Level 3 Assets

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets:

Balance, December 31, 2022	\$ -
Transfer from Level 2 to Level 3	3,740,379
Earnings	394,977
Withdrawals	(859,116)
Balance, December 31, 2023	\$ 3,276,240

Valuation and Quantitative Information about Significant Unobservable Inputs

The Plan has not disclosed quantitative information about the significant unobservable inputs used in the measurement of Level 3 assets as these inputs are not developed by the Plan.

In estimating fair value of the investments in level 3, the Company uses third-party pricing sources from the Plan's custodians. In substantiating the reasonableness of the pricing data provided by third parties, the Company evaluates a variety of factors including review of methods and assumptions used by external sources, recently executed transactions, existing contracts, economic conditions, industry and market developments, and overall credit ratings.

Change in Management's Assumption

During the year ended December 31, 2023, Plan management assessed the previous assumption relating to the level classification of the cash surrender value of variable annuities. Per the assessment, Plan management determined the cash surrender value of variable annuities should be considered a level 3 investment, as of December 31, 2023. This change had no effect on the quantitative valuation of the asset.

NOTES TO FINANCIAL STATEMENTS*As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023*

5. Guaranteed Interest Contract with Voya Retirement Insurance and Annuity Company

The Plan has a guaranteed interest contract with Voya. Voya maintains the contributions in pooled unallocated accounts. The accounts are credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Voya. The contracts are included in the financial statements at fair value because they are not considered fully benefit responsive. While they promise contract value for a benefit event, such as termination or disability, there is a possible market value adjustment when the funds are withdrawn prior to maturity.

6. Related-Party and Party in Interest Transactions

The Plan invests in a guaranteed investment contract managed by Voya, a custodian of the Plan, therefore, this transaction qualifies as a party in interest transaction.

Fees incurred by the Plan for investment management services are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment. The Plan also made direct payments to the trustee, custodian, and third-party administrator totaling \$5,043. These costs incurred by the Plan are included in administrative expense on the statement of changes in net assets available for benefits. The Plan Sponsor pays directly any other fees related to the Plan's operations.

7. Income Tax Status

The Plan uses a non-standardized pre-approved profit sharing plan document sponsored by Ascensus LLC. Ascensus LLC received an opinion letter from the IRS dated June 30, 2020, which states that the VSP document satisfies the applicable provisions of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter from the IRS and has since been amended; however, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRS. Therefore, no provision for income tax has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by IRS. The Plan is subject to routine audits taken by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

8. Termination of the Plan

While it has not expressed any intent to do so, the Company has the right under the terms of the Plan to terminate the Plan at any time. In the event of termination, the Plan provides that all amounts credited to the respective accounts of the participants shall be fully vested.

NOTES TO FINANCIAL STATEMENTS

As of December 31, 2023 and 2022, and for the Year Ended December 31, 2023

9. Risks and Uncertainties

The Plan invests in a variety of investments. Investments in general are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such change could materially affect participant account balances and the amounts reported in the statements of net assets available for benefits.

Supplemental Schedule
Nisivoccia LLP 401(k) Plan
As of December 31, 2023

Schedule H, Line 4i

Schedule of Assets (Held at End of Year)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
Cash and Cash Equivalents:			
		Interest-bearing cash	\$ 66,961
Money Market Funds:			
	Fidelity	Fidelity Government Cash Reserve	9,134
*	Voya	Voya Government Money Market Fund Account	13,342
	Total money market funds		22,476
Mutual Funds:			
	AB	High Income Fund Z	243,531
	AB	Large Cap Growth Fund Z	837,870
	American Funds	New Perspective R6	207,899
	American Funds	New World Fund Class F2	10,586
	AQR	Managed Futures Fund Class I	12,141
	Aristotle	Core Income Fund I2	33,244
	Aristotle	Strategic Income Fund Class I2	17,842
	Carllion Eagle	Small Cap Growth R6	85,390
	Columbia Sel	Mid Cap Value Fund I3	8,180
	DFA	Emerging Markets Portfolio Inst	163,918
	DFA	Inflation-Prot Securities Port Inst	36,804
	DFA	International Core Equity Port Inst	256,670
	DFA	Real Estate Securities Port Inst	79,023
	DFA	U.S. Targeted Value Port Inst	51,087
	Fidelity	Capital & Income	15,656
	Goldman Sachs	GQG Partners International Opportunities I	91,483
	Guggenheim	Core Bond Fund Instl	39,371
	Invesco	Difersified Dividend Fund R6	415,373
	MFS	Value Fund R6	226,767
	MFS	International Diversification Class I	41,720
	Neuburger	Berman Large Cap Value Inst	89,675
	Oberweis	Small Cap Oppertunities Instl	25,296
	Pear Tree	Quality Fund Institutional	25,601
	PGIM	High Yield Class Z	10,445
	Seafarer	Overseas Growth & Inc Instl	19,491
	Touchstone	Mid Cap Fund Instl	43,818
	Vanguard	500 Index Fund Admiral	1,216,125
	Vanguard	Balanced Index Fund Admiral	270,741
	Vanguard	Health Care Index Admiral	290,068
	Vanguard	Info Tech Index Fund Admiral	958,775
	Vanguard	LifeStrat Conservative Growth Fund Investment	639,866
	Vanguard	LifeStrat Growth Fund Investment	13,213,917

Schedule H, Line 4i

Schedule of Assets (Held at End of Year) (continued)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
Mutual Funds (continued):			
	Vanguard	LifeStrat Income Fund Investment	\$ 6,505
	Vanguard	LifeStrat Mod Growth Fund Investment	659,959
	Vanguard	Mid-Cap Index Fund Admiral	389,902
	Vanguard	Small-Cap Index Fund Admiral	364,676
	Vanguard	Total Bond Market Index Fund Admiral	276,788
	Vanguard	Total International Stock Index Fund Admiral	505,068
	Vanguard	Total Stock Market Index Fund Admiral	334,829
	Vanguard	Short Term Federal Admiral	9,968
	Virtus Investment	KAR Mid Cap Core Fund Class I	38,594
*	Voya	Index Solution 2025 Portfolio Z	13,015
*	Voya	Index Solution 2030 Portfolio Z	171,261
*	Voya	Index Solution 2035 Portfolio Z	41,291
*	Voya	Index Solution 2040 Portfolio Z	28,978
*	Voya	Index Solution 2045 Portfolio Z	111,394
*	Voya	Index Solution 2050 Portfolio Z	58,296
*	Voya	Index Solution 2055 Portfolio Z	357,552
*	Voya	Index Solution 2060 Portfolio Z	205,511
*	Voya	Index Solution 2065 Portfolio Z	44,625
*	Voya	Intermediate Bond Fund R6	179,967
*	Voya	MidCap Opportunities Fund R	309,300
	Total mutual funds		23,785,852
Exchange Traded Funds:			
	First Trust	Water Exchange Traded Fund	19,813
	Invesco	Exchange Traded Fund TR II NASDAQ 100	99,607
	Invesco	Exchange Traded Fund TR S&P MDCP	28,476
	Invesco	Exchange Traded Fund TR S&P 500	99,413
	Ishares	TR EAFE Small Cap ETF	26,865
	Ishares	TR Agency Bond ETF	52,807
	Ishares	TR JP Morgan Emerging Markets ETF	10,242
	Ishares	TR 7-10 Year Treasury Bond	21,688
	Vanguard	Bond Index FDS Intermediate Term	36,433
	Total exchange traded funds		395,344
Corporate Bonds:			
	Advocate Health & Hospitality Corp	4.27% 8/15/2048	9,935
	American Express	3.55% Perpetual Maturity	3,887
	AT&T Inc	4.30% 12/15/2042	11,374

Schedule H, Line 4i

Schedule of Assets (Held at End of Year) (continued)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value		Current value
Corporate Bonds (continued):			
Athene Holdings LTD	6.15% 4/3/2030		\$ 3,652
Avnet Inc	6.25% 3/15/2028		2,887
Bank New York Mellon	4.70% Perpetual Maturity		3,597
Bank of America Corp	4.33% 3/15/2050		3,555
Block Financial LLC	5.25% 10/1/2025		3,429
Boston PPTYS LTD	3.40% 6/21/2029		3,904
Broadcom Corp/Broadcom Cayman	3.88% 1/15/2027		3,396
CF IndustryInc	5.38% 3/15/2044		3,886
Cheniere Corpus Christi Holdings	5.88% 3/31/2025		10,176
CitiGroup Global	0.00% 7/6/2027		2,740
CitiGroup Inc	5.25% 4/28/2028		3,805
CitiGroup Inc	3.98% 3/20/2030		3,481
Comcast Corp	4.15% 10/15/2028		3,404
CommonSpirit Health	3.35% 10/1/2029		10,065
Crown Castle Inc	4.30% 2/15/2029		2,958
CVS Health Corp	5.13% 7/20/2045		10,081
Dell International LLC/EMC Corp	6.20% 7/15/2030		3,853
Diamondback Energy Inc	3.13% 3/24/2031		10,647
Discovery Communications LLC	3.95% 3/20/2028		3,784
Energy Transfer LP	8.25% 11/15/2029		4,009
Global Payments Inc	5.30% 8/15/2029		10,551
Goldman Sachs Group Inc	3.50% 11/16/2026		2,862
GS Fin Corp	0.00% 4/21/2027		3,587
HCA Inc	4.13% 6/15/2029		53,658
Jackson Financial Inc	5.17% 6/8/2027		10,315
Kraft Heinz Foods Co	5.00% 6/4/2042		10,314
Metlife Inc	3.58% Perpetual Maturity		3,764
Micron Technology Inc	5.38% 4/15/2028		2,868
Microsoft Corp	2.53% 6/1/2050		3,413
Morgan Stanley	4.43% 1/23/2030		10,839
Motorola Solutions Inc.	6.50% 11/15/2028		3,896
National Rural Utils Coop Financial	3.25% 11/1/2025		3,878
Northern STS Power Co	2.90% 3/1/2050		3,796
Pacific Gas & Electric Co	5.45% 6/15/2027		3,805
Paramount Global Bond	7.88% 7/30/2030		3,218
Parker-Hannifin Corp	3.25% 6/14/2029		9,981

Schedule H, Line 4i

Schedule of Assets (Held at End of Year) (continued)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value		Current value
Corporate Bonds (continued):			
Pioneer Natural Resources Co	1.90% 8/15/2030		\$ 2,641
Sonoco Products Co	2.85% 2/1/2032		29,015
Southwest Airlines	5.25% 5/4/2025		9,828
Sunoco Logistics Partners	3.90% 7/15/2026		3,898
Unum Group	7.25% 3/15/2028		3,786
Verizon Communications	3.88% 2/8/2029		2,802
Walgreens Boots Alliance Inc	3.20% 4/15/2030		5,282
Walmart Inc	4.05% 6/29/2048		10,358
Wells Fargo & Co.	7.57% 8/1/2026		4,814
Wells Fargo & Co.	4.01% 4/4/2051		3,999
Total corporate bonds			<u>339,673</u>
Municipal Bonds:			
California State	7.55% 4/1/2039		6,313
JobsOhio Beverage System Ohio Statewide	3.99% 1/1/2029		4,931
Los Angeles California University	5.75% 7/1/2034		5,308
School District			
New Jersey State Transportation TR Fund Authority	5.75% 12/15/2028		5,108
University California Revs Gen Rev	3.35% 7/1/2029		4,754
Total municipal bonds			<u>26,414</u>
U.S. Treasury Securities:			
United States Treasury Notes	2.00% 6/30/2024		17,719
United States Treasury Notes	2.38% 5/15/2027		3,799
United States Treasury Notes	2.88% 5/15/2028		9,589
United States Treasury Notes	1.88% 2/15/2032		3,439
United States Treasury Bond	6.75% 8/15/2026		6,396
United States Treasury Bond	5.00% 5/15/2037		3,355
United States Treasury Bond	3.50% 2/15/2039		2,841
United States Treasury Bond	2.25% 5/15/2041		12,187
United States Treasury Bond	3.13% 5/15/2048		2,499
United States Treasury Bond	1.88% 2/15/2051		5,707
Total U.S. Treasury securities			<u>67,531</u>
Guaranteed Interest Contract:			
* Voya	Fixed interest account		545,235

Schedule H, Line 4i

Schedule of Assets (Held at End of Year) (continued)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
Brokered Certificates of Deposit:			
	Goldman Sachs Bank USA	Index-Linked CD	\$ 42,432
	HSBC Bank USA	Index-Linked CD	63,624
	Total brokered certificates of deposit		106,056
Cash Surrender Value of Variable Annuities:			
	Transamerica	Variable annuity accounts	1,718,400
	Jackson National	Variable annuity accounts	254,540
	AXA	Variable annuity accounts	135,755
	Brighthouse Financial	Variable annuity accounts	1,167,545
	Total cash surrender value of variable annuities		3,276,240
Total Investments			28,631,782
	* Notes receivable from participants	Interest rates from 6.00% to 9.50%	31,844
Total Assets			\$ 28,663,626

* Represents a party-in-interest, as defined by ERISA.

Note: As all investments are participant-directed, column (d), cost, has been omitted.

Supplemental Schedule
Nisivoccia LLP 401(k) Plan
As of December 31, 2023

Schedule H, Line 4i

Schedule of Assets (Held at End of Year)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
Cash and Cash Equivalents:			
		Interest-bearing cash	\$ 66,961
Money Market Funds:			
	Fidelity	Fidelity Government Cash Reserve	9,134
*	Voya	Voya Government Money Market Fund Account	13,342
	Total money market funds		22,476
Mutual Funds:			
	AB	High Income Fund Z	243,531
	AB	Large Cap Growth Fund Z	837,870
	American Funds	New Perspective R6	207,899
	American Funds	New World Fund Class F2	10,586
	AQR	Managed Futures Fund Class I	12,141
	Aristotle	Core Income Fund I2	33,244
	Aristotle	Strategic Income Fund Class I2	17,842
	Carllion Eagle	Small Cap Growth R6	85,390
	Columbia Sel	Mid Cap Value Fund I3	8,180
	DFA	Emerging Markets Portfolio Inst	163,918
	DFA	Inflation-Prot Securities Port Inst	36,804
	DFA	International Core Equity Port Inst	256,670
	DFA	Real Estate Securities Port Inst	79,023
	DFA	U.S. Targeted Value Port Inst	51,087
	Fidelity	Capital & Income	15,656
	Goldman Sachs	GQG Partners International Opportunities I	91,483
	Guggenheim	Core Bond Fund Instl	39,371
	Invesco	Difersified Dividend Fund R6	415,373
	MFS	Value Fund R6	226,767
	MFS	International Diversification Class I	41,720
	Neuburger	Berman Large Cap Value Inst	89,675
	Oberweis	Small Cap Oppertunities Instl	25,296
	Pear Tree	Quality Fund Institutional	25,601
	PGIM	High Yield Class Z	10,445
	Seafarer	Overseas Growth & Inc Instl	19,491
	Touchstone	Mid Cap Fund Instl	43,818
	Vanguard	500 Index Fund Admiral	1,216,125
	Vanguard	Balanced Index Fund Admiral	270,741
	Vanguard	Health Care Index Admiral	290,068
	Vanguard	Info Tech Index Fund Admiral	958,775
	Vanguard	LifeStrat Conservative Growth Fund Investment	639,866
	Vanguard	LifeStrat Growth Fund Investment	13,213,917

Schedule H, Line 4i

Schedule of Assets (Held at End of Year) (continued)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
Mutual Funds (continued):			
	Vanguard	LifeStrat Income Fund Investment	\$ 6,505
	Vanguard	LifeStrat Mod Growth Fund Investment	659,959
	Vanguard	Mid-Cap Index Fund Admiral	389,902
	Vanguard	Small-Cap Index Fund Admiral	364,676
	Vanguard	Total Bond Market Index Fund Admiral	276,788
	Vanguard	Total International Stock Index Fund Admiral	505,068
	Vanguard	Total Stock Market Index Fund Admiral	334,829
	Vanguard	Short Term Federal Admiral	9,968
	Virtus Investment	KAR Mid Cap Core Fund Class I	38,594
*	Voya	Index Solution 2025 Portfolio Z	13,015
*	Voya	Index Solution 2030 Portfolio Z	171,261
*	Voya	Index Solution 2035 Portfolio Z	41,291
*	Voya	Index Solution 2040 Portfolio Z	28,978
*	Voya	Index Solution 2045 Portfolio Z	111,394
*	Voya	Index Solution 2050 Portfolio Z	58,296
*	Voya	Index Solution 2055 Portfolio Z	357,552
*	Voya	Index Solution 2060 Portfolio Z	205,511
*	Voya	Index Solution 2065 Portfolio Z	44,625
*	Voya	Intermediate Bond Fund R6	179,967
*	Voya	MidCap Opportunities Fund R	309,300
	Total mutual funds		23,785,852
Exchange Traded Funds:			
	First Trust	Water Exchange Traded Fund	19,813
	Invesco	Exchange Traded Fund TR II NASDAQ 100	99,607
	Invesco	Exchange Traded Fund TR S&P MDCP	28,476
	Invesco	Exchange Traded Fund TR S&P 500	99,413
	Ishares	TR EAFE Small Cap ETF	26,865
	Ishares	TR Agency Bond ETF	52,807
	Ishares	TR JP Morgan Emerging Markets ETF	10,242
	Ishares	TR 7-10 Year Treasury Bond	21,688
	Vanguard	Bond Index FDS Intermediate Term	36,433
	Total exchange traded funds		395,344
Corporate Bonds:			
	Advocate Health & Hospitality Corp	4.27% 8/15/2048	9,935
	American Express	3.55% Perpetual Maturity	3,887
	AT&T Inc	4.30% 12/15/2042	11,374

Schedule H, Line 4i

Schedule of Assets (Held at End of Year) (continued)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value		Current value
Corporate Bonds (continued):			
Athene Holdings LTD	6.15% 4/3/2030		\$ 3,652
Avnet Inc	6.25% 3/15/2028		2,887
Bank New York Mellon	4.70% Perpetual Maturity		3,597
Bank of America Corp	4.33% 3/15/2050		3,555
Block Financial LLC	5.25% 10/1/2025		3,429
Boston PPTYS LTD	3.40% 6/21/2029		3,904
Broadcom Corp/Broadcom Cayman	3.88% 1/15/2027		3,396
CF IndustryInc	5.38% 3/15/2044		3,886
Cheniere Corpus Christi Holdings	5.88% 3/31/2025		10,176
CitiGroup Global	0.00% 7/6/2027		2,740
CitiGroup Inc	5.25% 4/28/2028		3,805
CitiGroup Inc	3.98% 3/20/2030		3,481
Comcast Corp	4.15% 10/15/2028		3,404
CommonSpirit Health	3.35% 10/1/2029		10,065
Crown Castle Inc	4.30% 2/15/2029		2,958
CVS Health Corp	5.13% 7/20/2045		10,081
Dell International LLC/EMC Corp	6.20% 7/15/2030		3,853
Diamondback Energy Inc	3.13% 3/24/2031		10,647
Discovery Communications LLC	3.95% 3/20/2028		3,784
Energy Transfer LP	8.25% 11/15/2029		4,009
Global Payments Inc	5.30% 8/15/2029		10,551
Goldman Sachs Group Inc	3.50% 11/16/2026		2,862
GS Fin Corp	0.00% 4/21/2027		3,587
HCA Inc	4.13% 6/15/2029		53,658
Jackson Financial Inc	5.17% 6/8/2027		10,315
Kraft Heinz Foods Co	5.00% 6/4/2042		10,314
Metlife Inc	3.58% Perpetual Maturity		3,764
Micron Technology Inc	5.38% 4/15/2028		2,868
Microsoft Corp	2.53% 6/1/2050		3,413
Morgan Stanley	4.43% 1/23/2030		10,839
Motorola Solutions Inc.	6.50% 11/15/2028		3,896
National Rural Utils Coop Financial	3.25% 11/1/2025		3,878
Northern STS Power Co	2.90% 3/1/2050		3,796
Pacific Gas & Electric Co	5.45% 6/15/2027		3,805
Paramount Global Bond	7.88% 7/30/2030		3,218
Parker-Hannifin Corp	3.25% 6/14/2029		9,981

Schedule H, Line 4i

Schedule of Assets (Held at End of Year) (continued)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value		Current value
Corporate Bonds (continued):			
Pioneer Natural Resources Co	1.90% 8/15/2030		\$ 2,641
Sonoco Products Co	2.85% 2/1/2032		29,015
Southwest Airlines	5.25% 5/4/2025		9,828
Sunoco Logistics Partners	3.90% 7/15/2026		3,898
Unum Group	7.25% 3/15/2028		3,786
Verizon Communications	3.88% 2/8/2029		2,802
Walgreens Boots Alliance Inc	3.20% 4/15/2030		5,282
Walmart Inc	4.05% 6/29/2048		10,358
Wells Fargo & Co.	7.57% 8/1/2026		4,814
Wells Fargo & Co.	4.01% 4/4/2051		3,999
Total corporate bonds			<u>339,673</u>
Municipal Bonds:			
California State	7.55% 4/1/2039		6,313
JobsOhio Beverage System Ohio Statewide	3.99% 1/1/2029		4,931
Los Angeles California University	5.75% 7/1/2034		5,308
School District			
New Jersey State Transportation TR Fund Authority	5.75% 12/15/2028		5,108
University California Revs Gen Rev	3.35% 7/1/2029		4,754
Total municipal bonds			<u>26,414</u>
U.S. Treasury Securities:			
United States Treasury Notes	2.00% 6/30/2024		17,719
United States Treasury Notes	2.38% 5/15/2027		3,799
United States Treasury Notes	2.88% 5/15/2028		9,589
United States Treasury Notes	1.88% 2/15/2032		3,439
United States Treasury Bond	6.75% 8/15/2026		6,396
United States Treasury Bond	5.00% 5/15/2037		3,355
United States Treasury Bond	3.50% 2/15/2039		2,841
United States Treasury Bond	2.25% 5/15/2041		12,187
United States Treasury Bond	3.13% 5/15/2048		2,499
United States Treasury Bond	1.88% 2/15/2051		5,707
Total U.S. Treasury securities			<u>67,531</u>
Guaranteed Interest Contract:			
* Voya	Fixed interest account		545,235

Schedule H, Line 4i

Schedule of Assets (Held at End of Year) (continued)

EIN: 22-1914888

As of December 31, 2023

Plan Number: 001

(a)	(b)	(c)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Current value
Brokered Certificates of Deposit:			
	Goldman Sachs Bank USA	Index-Linked CD	\$ 42,432
	HSBC Bank USA	Index-Linked CD	63,624
	Total brokered certificates of deposit		106,056
Cash Surrender Value of Variable Annuities:			
	Transamerica	Variable annuity accounts	1,718,400
	Jackson National	Variable annuity accounts	254,540
	AXA	Variable annuity accounts	135,755
	Brighthouse Financial	Variable annuity accounts	1,167,545
	Total cash surrender value of variable annuities		3,276,240
Total Investments			28,631,782
	* Notes receivable from participants	Interest rates from 6.00% to 9.50%	31,844
Total Assets			\$ 28,663,626

* Represents a party-in-interest, as defined by ERISA.

Note: As all investments are participant-directed, column (d), cost, has been omitted.