Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2023** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

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

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

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

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

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] 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
MCCONKEY AUCTION GROUP 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1997

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)
GB AUCTIONS, INC. DBA DEALERS AUTO AUCTION

2215 S HAYFORD ROAD
SPOKANE, WA 99224

2b Employer Identification Number (EIN) 91-1569642

2c Plan Sponsor's telephone number 509-244-4500

2d Business code (see instructions) 423100

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	ASHLEIGH MATHEWS
	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 [X] 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**	307
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	255
a(2) Total number of active participants at the end of the plan year	**6a(2)**	304
b Retired or separated participants receiving benefits	**6b**	27
c Other retired or separated participants entitled to future benefits	**6c**	61
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	392
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	392
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	233
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	210
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	14
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

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

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

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

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

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

Receipt Confirmation Code_____

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

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

A Name of plan
MCCONKEY AUCTION GROUP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GB AUCTIONS, INC. DBA DEALERS AUTO AUCTION

D Employer Identification Number (EIN)
91-1569642

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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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)

T. ROWE PRICE RPS, INC.

52-1309931

(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?
15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	NONE	9842	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

AMERICAN FUNDS EUROPAC GRW R6

95-1411037

(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?
15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

JP MORGAN CORE BOND R6

13-2624428

(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?
15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

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

FIDELITY 500 INDEX FUND

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

AB LARGE CAP GROWTH Z

711 HIGH STREET
DES MOINES, IA 50392-0001

(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?
15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

DODGE & COX STOCK X

94-1441976

(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?
15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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)

HARBOR SMALL CAP GROWTH INSTL

04-2679462

(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?
15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] 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 [ ]

(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
T ROWE PRICE RPS, INC	15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	0

(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.
AMERICAN FUNDS EUROPAC GRW R6 95-1411037	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.00%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
T ROWE PRICE RPS, INC	15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	0

(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.
JP MORGAN CORE BOND R6 13-2624428	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.00%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
T ROWE PRICE RPS, INC	15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	0

(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.
FIDELITY 500 INDEX FUND 04-2647786	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.00%

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
T ROWE PRICE RPS, INC	15 21 25 28 37 38 49 50 52 57 59 62 63 64	0

(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.
AB LARGE CAP GROWTH Z 711 HIGH STREET DES MOINES, IA 50392-0001	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.00%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T ROWE PRICE RPS, INC	15 21 25 28 37 38 49 50 52 57 59 62 63 64	0

(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.
FIDELITY EXTENDED MARKET INDEX FUND 04-2647786	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.00%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T ROWE PRICE RPS, INC	15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	0

(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.
FIDELITY TOTAL INTL INDEX FUND 04-2647786	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.00%

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
T ROWE PRICE RPS, INC	15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	0

(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.
DODGE & COX STOCK X 94-1441976	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.00%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
T ROWE PRICE RPS, INC	15 21 25 28 37 38 49 50 52 57 59 62 63 64 65	0

(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.
HARBOR SMALL CAP GROWTH INSTL 04-2679462	FEE FOR SHAREHOLDER SERVICING BASED UPON 0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
AMERICAN FUNDS	28 59	0

(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.
AMERICAN FUNDS EUROPAC GRW R6 95-1411037	INVESTMENT MANAGEMENT FEE BASED UPON 0.47%

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
JP MORGAN FUNDS	28 59	0

(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.
JP MORGAN CORE BOND R6 13-2624428	INVESTMENT MANAGEMENT FEE BASED UPON 0.34%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
MCCONKEY AUCTION GROUP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GB AUCTIONS, INC. DBA DEALERS AUTO AUCTION

D Employer Identification Number (EIN)
91-1569642

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	259616	40571
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	77909	96627
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	17381509	21218380
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	17719034	21355578
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	22799	0
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	22799	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	17696235	21355578

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)	454976	
(B) Participants	2a(1)(B)	762181	
(C) Others (including rollovers)	2a(1)(C)	198810	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1415967
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	40718	
(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)	5013	
(F) Other	2b(1)(F)	22799	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		68530
(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)	665881	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		665881
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3202732
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5353110
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1657800	
(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)		1657800
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	35967	
(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)		35967
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1693767
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3659343
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

(1) Name: SCHOEDEL & SCHOEDEL CPAS, PPLC **(2)** EIN: 91-0614823

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**	X		77223
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		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?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

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

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

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

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

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

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

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**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
MCCONKEY AUCTION GROUP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GB AUCTIONS, INC. DBA DEALERS AUTO AUCTION

D Employer Identification Number (EIN)
91-1569642

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-3157927 _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702763A .

McCONKEY AUCTION GROUP
401(k) PROFIT SHARING PLAN
Spokane, Washington

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
December 31, 2023 and 2022

McCONKEY AUCTION GROUP
401(k) PROFIT SHARING PLAN
Spokane, Washington

AUDITED FINANCIAL STATEMENTS
December 31, 2023 and 2022

TABLE OF CONTENTS

Page

Independent Auditor's Report ..... 1 - 4
Financial Statements:
Statements of Net Assets Available for Benefits 5
Statements of Changes in Net Assets Available for Benefits 6
Notes to Financial Statements ..... 7 - 16
Supplemental Information:
Schedule of Assets (Held at End of Year) I
Schedule of Delinquent Participant Contributions II

SCHOEDEL & SCHOEDEL
CERTIFIED PUBLIC ACCOUNTANTS, PLLC

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
GB Auction, Inc. dba Dealers Auto Auction
Spokane, Washington

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

We have performed audits of the accompanying financial statements of McConkey Auction Group 401(k) Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of McConkey Auction Group 401(k) Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institutions as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the financial statements referred to above, 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 referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of McConkey Auction Group 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's 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, which raise substantial doubt about McConkey Auction Group 401(k) Profit Sharing 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of McConkey Auction Group 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about McConkey Auction Group 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of an ERISA 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 Schedules Required by ERISA

The supplemental 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, 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).

Schoedel & Schoedel CPAs PLLC

October 15, 2024
Spokane, Washington

McCONKEY AUCTION GROUP
401(k) PROFIT SHARING PLAN
Spokane, Washington

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
As of December 31, 2023 and 2022

	2023	2022
ASSETS:		
Mutual funds, at fair value	$ 21,218,383	$ 17,381,509
Employer match contribution receivable	282,775	259,616
Participant loans receivable	96,627	77,909
Lost earnings receivable	122	-
Total assets	21,597,907	17,719,034
LIABILITIES:		
Participant forfeitures for allocation	3,488	22,799
Total liabilities	3,488	22,799
NET ASSETS AVAILABLE FOR BENEFITS	$ 21,594,419	$ 17,696,235

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

McCONKEY AUCTION GROUP
401(k) PROFIT SHARING PLAN
Spokane, Washington

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the years ended December 31, 2023 and 2022

	2023	2022
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Employer contributions	$ 700,518	$ 689,117
Participant contributions	961,991	770,288
Lost earnings	122	-
Mutual fund distributions	666,295	735,379
Appreciation (depreciation) in fair value of mutual funds, net	3,255,242	(4,590,550)
Participant loan interest	5,013	5,003
Total additions	5,589,181	(2,390,763)
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Distributions paid to or for participants	1,657,423	881,706
CDSC fees	9,839	9,511
Forfeitures	10,688	16,021
Miscellaneous	13,047	256
Total deductions	1,690,997	907,494
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS	3,898,184	(3,298,257)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of the year	17,696,235	20,994,492
End of the year	$ 21,594,419	$ 17,696,235

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

NOTE 1 - DESCRIPTION OF THE PLAN:

The following description of the McConkey Auction Group 401(k) Profit-Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document, summary and other descriptive plan literature for a complete description of the provisions of the Plan.

General - Effective January 1, 1997, the sponsor, GB Auctions, Inc. dba Dealers Auto Auction, adopted a volume submitter, defined contribution, qualified retirement plan commonly referred to as a "401(k) plan." The Plan, which is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and all subsequent statutory revisions thereto, was created for the benefit of all eligible employees. Prior to January 1, 2021, the Plan name was Dealers Auto Auction 401(k) Profit Sharing Plan. Effective January 1, 2021, the Plan name was changed to McConkey Auction Group 401(k) Profit Sharing Plan.

Eligibility - Employees of Dealers Auto Auction are eligible for salary deferral contributions if they have completed one year of service (1,000 hours), are age nineteen or older, are not part of a collective bargaining agreement, and are not nonresident aliens.

Contributions - Each year, eligible employees may contribute (through an elective deferral of compensation) up to the lesser of 100% of their qualified compensation, or the maximum amount allowed by the Plan's discrimination tests. In any case, employee contributions cannot exceed the maximum amount allowed under the Internal Revenue Code. Employee contributions are fully vested. Additionally, Dealers Auto Auction will make a "safe harbor" matching contribution equal to the lesser of 100% of salary deferrals or 4% of an employee's qualified compensation. Safe harbor contributions are fully vested. Dealers Auto Auction may make other contributions equal to a discretionary percentage of employees' deferrals, a percentage which is determined each year. Company contributions are subject to vesting and additional special tests.

Participant Accounts - The administrator of the Plan maintains a separate account for each participant. Participants may direct contributions to any investment option approved by the plan administrator. Each participant account is credited with the participant's contribution, an allocation of contributions by Dealers Auto Auction (if any), investment earnings (losses), and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan agreement. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's vested account.

Vesting - A participant is 100% vested in employee contributions, rollover contributions, and qualified matching contributions (safe harbor). A participant is 100% vested in other employer contributions after 6 years of service. However, if participants reach normal retirement age, die, become disabled, or if the Plan is terminated, then the balance of their funds will immediately become 100% vested.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued):

Participant Loans Receivable - Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of 50% of their account balance or $50,000 less their current loan balance. The maximum loan term is 5 years or up to 15 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through biweekly payroll deductions.

Forfeitures - A participant who has terminated employment will forfeit the non-vested portion of his/her account. Forfeitures may be used to offset plan expenses or reduce employer contributions. As of December 31, 2023 and 2022, forfeited non-vested accounts that had not yet been allocated to offset plan expenses or reduce employer contributions totaled $3,488 and $22,799, respectively.

Distribution of Benefits - Participants are eligible to receive lump-sum or annual installment distributions from the vested portion of their plan upon separation from service, death, disability, or the attainment of age 59 ½. Distributions of employee elective deferral contributions can occur if the Plan is terminated and there is no successor plan, if most of Dealers Auto Auction's assets are sold to an unrelated company, if Dealers Auto Auction sells its interest in a subsidiary to an unrelated company, or if the employee is suffering from financial hardship. Benefits are recognized when paid.

Administration of the Plan - The Plan is administered by GB Auctions, Inc. dba Dealers Auto Auction, who has the sole and ultimate responsibility to interpret plan provisions and determine plan benefits. Funds of the Plan are held in trust, and plan benefits are distributed from the trust. The trustees of the Plan are responsible for the safekeeping of Plan assets. To assist the trustees, Plan assets are managed under a recordkeeping service agreement with T. Rowe Price (previously with American Funds). Participants direct the investment of their interests into various options offered by the Plan. Neither the administrator nor the trustees are responsible for providing investment advice. Most administrative costs of the Plan are absorbed and paid by the plan sponsor.

Termination of the Plan - Although the Plan is intended to be permanent, Dealers Auto Auction has the right to amend or terminate the Plan, in whole or in part, subject to the provisions of ERISA. In the event the Plan terminates, participants will become 100% vested in all of their accounts in the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The summary of significant accounting policies of the Plan is presented to assist in understanding the Plan's financial statements. The financial statements and notes are representations of Dealers Auto Auction, who is responsible for the integrity and objectivity of

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Basis of Presentation - The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Dealers Auto Auction to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation - The Plan's investments are reported at fair value. For a further discussion of fair value measurements, see Note 6.

Participant Loans Receivable - Participant loans receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Due to the certainty of settlement at the stated terms and the duration to maturity of these loans, the plan administrator believes unpaid principal balance plus any unpaid interest to be a reasonable estimate of the fair value of these instruments. Delinquent participant loans are reclassified as distributions based on the terms of the Plan Document.

Employer Match and Participant Contribution Recognition - As of December 31, 2023 and 2022, Dealers Auto Auction was liable for unremitted employer match and participant contributions based upon compensation paid prior to January 1st of the subsequent year. Such estimated contributions have been recorded as receivable. There were no unremitted participant contributions as of December 31, 2023 and 2022.

Valuation of Other Financial Instruments - The Plan recognizes other financial instruments at historical cost, which approximates fair value, due to the short maturities of those instruments.

Investment Income Recognition - Investment transactions are recorded on a payroll-date basis. Acquisition costs are included in the cost of investments purchased, and sales are recorded net of selling expenses. Realized gains and losses on investments sold during the year and unrealized gains and losses on investments held during the year are included in net appreciation (depreciation) in fair value of investments in the Statements of Changes in Net Assets Available for Benefits. Mutual fund distributions are recorded on the ex-dividend date.

Payments of Participant Distributions - Distributions to or for participants are recognized when paid.

Net Asset Restrictions - All net assets are restricted to providing benefits and related administrative support.

NOTE 3 - INCOME TAX STATUS:

The Plan has adopted a volume submitter plan, which is intended to be exempt from federal income tax under current provisions of the Internal Revenue Code (IRC).

During the year ended December 31, 2023, the Plan switched from the American Funds Retirement Resources Volume Submitter Plan to the T. Rowe Price Volume Submitter Plan, effective July 1, 2023. The T. Rowe Price Volume Submitter Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the IRC.

The Plan has been amended since receiving the determination letter. The most recent restatement and amendment, effective July 1, 2023, was a basic Cycle 3 restatement. The trustees, Plan administrator, and the Plan's tax counsel believe that the Plan is currently designed and has been operated through December 31, 2023 in accordance with applicable provisions of the IRC.

NOTE 4 - RISKS AND UNCERTAINTIES:

In determining the fair value of financial instruments, the plan administrator uses a variety of methods and assumptions that are based on market conditions and risks existing at the date of the Statement of Net Assets Available for Benefits. All methods of assessing fair value result in a general approximation of value, and such value may never actually be realized.

The Plan invests in a money market account which is not insured by the U.S. Federal Deposit Insurance Corporation. The investment is collateralized by government backed securities. As of December 31, 2023, the Plan's investment in this account totaled $3,488.

The Plan holds various mutual funds which in turn hold various investment securities. Investment securities are exposed to various risks including interest rate fluctuations, market fluctuations and credit risks. Due to the level of risk associated with certain types of investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE 5 - MUTUAL FUNDS, AT FAIR VALUE:

As of December 31, 2023 and 2022, the mutual funds of the Plan consisted of the following:

	2023	2022
Washington Mutual Investment Fund R6	$ -	$ 3,273,564
Growth Fund of America R6	-	3,339,010
Bond Fund of America R6	-	513,607
American Balanced Fund R6	-	1,946,845
Capital Income Builder Fund R6	-	1,122,220
American Funds EuroPacific Growth Fund R6	48	867,595
American Funds 2020 Target Date Retirement Fund R6	-	56,994
American Funds 2025 Target Date Retirement Fund R6	-	874,154
American Funds 2030 Target Date Retirement Fund R6	-	1,090,720
American Funds 2035 Target Date Retirement Fund R6	-	854,774
American Funds 2040 Target Date Retirement Fund R6	-	385,258
American Funds 2045 Target Date Retirement Fund R6	-	529,337
American Funds 2050 Target Date Retirement Fund R6	-	474,911
American Funds 2055 Target Date Retirement Fund R6	-	291,356
American Funds 2060 Target Date Retirement Fund R6	-	97,700
American Funds 2065 Target Date Retirement Fund R6	-	1,300
American Funds Money Market Fund R6	-	1,662,164
JPMorgan Core Bond Fund R6	130	-
T. Rowe Price Stable Value Fund	146,909	-
Fidelity 500 Index Fund	52,580	-
AB Large Cap Growth Fund Cl Z	7,436	-
Fidelity Extended Market Index Fund	7,522	-
Fidelity Total International Index Fund	76	-
T. Rowe Price Retirement Blend 2005 Fund	45,433	-
T. Rowe Price Retirement Blend 2015 Fund	262,478	-
T. Rowe Price Retirement Blend 2020 Fund	1,076,669	-
T. Rowe Price Retirement Blend 2025 Fund	7,884,321	-
T. Rowe Price Retirement Blend 2030 Fund	3,084,496	-
T. Rowe Price Retirement Blend 2035 Fund	1,831,622	-
T. Rowe Price Retirement Blend 2040 Fund	1,930,467	-
T. Rowe Price Retirement Blend 2045 Fund	1,366,147	-
T. Rowe Price Retirement Blend 2050 Fund	1,967,409	-
T. Rowe Price Retirement Blend 2055 Fund	1,050,295	-
T. Rowe Price Retirement Blend 2060 Fund	449,286	-
T. Rowe Price Retirement Blend 2065 Fund	43,597	-
Dodge & Cox Stock X Fund	567	-
Harbor Small Cap Growth Fund Institutional Class	7,408	-
T. Rowe Price Government Money Market Fund	3,487	-
	$ 21,218,383	$ 17,381,509

NOTE 6 - FAIR VALUE MEASUREMENTS:

Fair value estimates are made at a specific point in time, based on available market information and judgments about the financial instruments, including estimates of timing, amount of expected future cash flows and the credit standing of the issuer. In some cases, the fair value estimates cannot be substantiated by comparison to independent markets. In addition, the disclosed fair value may not be indicative of net realizable value or reflective of future fair values. Furthermore, although management 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 framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

The three levels of the fair value hierarchy are described as follows:

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

Level 2 inputs to the valuation methodology include the following: 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; and 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The Plan's investments consist of mutual funds which are valued at quoted market prices in active markets. Such quoted market prices are derived from the fair values of the underlying assets and liabilities of the specific fund. As such, mutual funds are classified as level 1 assets. As of December 31, 2023 and 2022, the Plan's investment in mutual funds totaled $21,218,383 and $17,381,509, respectively. There have been no changes in the methodologies used as of December 31, 2023 and 2022, and there were no transfers between levels within the fair value hierarchy during the years ended December 31, 2023 and 2022.

NOTE 7 - PARTY IN INTEREST TRANSACTIONS:

All mutual fund investment options offered by the former trustee, Capital Bank, were managed by American Funds, who was also the contracted record keeper and a trustee of the Plan through July 31, 2023. Effective August 1, 2023, Reliance Trust a FIS Company (Reliance Trust) assumed trustee duties. The funds held and offered by Reliance Trust are managed by T. Rowe Price, now also the contracted record keeper and trustee of the Plan. All investments under the T. Rowe Price umbrella are considered party-in-interest transactions.

NOTE 8 - INFORMATION CERTIFIED BY THE TRUSTEE UNDER ERISA SECTION 103(a)(3)(C):

Through July 31, 2023, Capital Bank and Trust Company (Capital Bank) was the trustee of the assets of the Plan. As such, the trustee and custodian held the assets of the Plan and executed investment transactions. The custodian has provided information to the trustees regarding Plan assets held as of December 31, 2022 and as of July 31, 2023, and the investment activity of the related assets through July 31, 2023. The plan administrator has obtained a certification from the trustee under ERISA Section 103(a)(3)(C) that the information was complete and accurate.

Reliance Trust became the trustee of the Plan's assets beginning August 1, 2023. As such, the trustee and custodian holds the assets of the Plan and executes investment transactions. Reliance Trust has provided information to the trustees regarding the Plan's assets held as of December 31, 2023 and the investment activity of the related assets from August 1, 2023 through December 31, 2023. The Plan administrator has obtained a certification from the trustee under ERISA Section 103(a)(3)(C) that the information provided was complete and accurate.

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of the employer contributions per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Employer contributions per the financial statements	$ 700,518	$ 689,117
Timing differences	(245,542)	-
Employer contributions per Schedule H of Form 5500	$ 454,976	$ 689,117

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued):

The following is a reconciliation of the employee contributions per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Employee contributions per the financial statements	$ 961,991	$ 770,288
Timing differences	(1,000)	-
Employee contributions per Schedule H of Form 5500	$ 960,991	$ 770,288

The following is a reconciliation of the mutual fund distributions per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Mutual fund distributions per the financial statements	$ 666,295	$ 735,379
Timing differences	(414)	-
Mutual fund distributions per Schedule H of Form 5500	$ 665,881	$ 735,379

The following is a reconciliation of the net investment gain/(loss) per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Net gains/(losses) per the financial statements	$ 3,255,242	$ (4,590,550)
Amount reported as interest income on Form 5500	(40,718)	-
Timing differences	(11,792)	-
Net gains/(losses) per Schedule H of Form 5500	$ 3,202,732	$ (4,590,550)

The following is a reconciliation of other interest per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Other interest per the financial statements	$ -	$ -
Classification difference	22,799	-
Other interest per Schedule H of Form 5500	$ 22,799	$ -

The following is a reconciliation of other income (lost earnings) per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Other income (lost earnings) per the financial statements	$ 122	$ -
Timing difference	(122)	-
Other income (lost earnings) per Schedule H of Form 5500	$ -	$ -

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued):

The following is a reconciliation of administrative expenses per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Administrative expenses per the financial statements	$ 33,574	$ 25,788
Other differences	2,393	-
Administrative expenses per Schedule H of Form 5500	$ 35,967	$ 25,788

The following is a reconciliation of participant distributions per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Participant distributions per the financial statements	$ 1,657,423	$ 881,706
Other differences	377	-
Participant distributions per Schedule H of Form 5500	$ 1,657,800	$ 881,706

The following is a reconciliation of employer discretionary contribution receivable per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Employer contribution receivable per financial statements	$ 282,775	$ 259,616
Timing differences	(242,204)	-
Employer contributions receivable per Schedule H of Form 5500	$ 40,571	$ 259,616

The following is a reconciliation of the forfeiture liability per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Forfeiture liability per the financial statements	$ 3,488	$ 22,799
Timing differences	(3,488)	-
Forfeiture liability per Schedule H of Form 5500	$ -	$ 22,799

The following is a reconciliation of the other receivables per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Other receivables per the financial statements	$ 122	$ -
Timing differences	(122)	-
Other receivables per Schedule H of Form 5500	$ -	$ -

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued):

The following is a reconciliation of the net assets available for benefits per the accompanying financial statements to the Schedule H of Form 5500 for the year ended December 31, 2023 and 2022:

	2023	2022
Net assets available for benefits per the financial statements	$ 21,594,419	$ 17,696,235
Timing differences	(238,841)	-
Net assets per Schedule H of Form 5500	$ 21,355,578	$ 17,696,235

NOTE 10 - MISSED DEFERRAL OPPORTUNITY:

During the audit of the Plan for the year ended December 31, 2022, it was determined that McConkey Auction Group 401(k) Plan missed certain deferral opportunities for certain participants for the 2022 plan year. The Plan trustee contributed 25% of the missed deferral, 100% of the missed match and the lost earnings on those contributions in 2023.

NOTE 11 - SUBSEQUENT EVENTS:

The administrator has evaluated events from December 31, 2023 through October 15, 2024 (the date the financial statements were available to be issued), and has identified no events that, if disclosed, could influence the readers' opinion concerning these financial statements.

SUPPLEMENTAL INFORMATION

McCONKEY AUCTION GROUP
401(k) PROFIT SHARING PLAN
Spokane, Washington

EIN: 91-1569642 Plan Number: 001

SCHEDULE H, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
As of December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Mutual Funds:			
	JPMorgan Core Bond Fund R6	12.6193 shares	$ ***	$ 130
	American Funds Europacific Growth Fund R6	0.8728 shares	***	48
*	T. Rowe Price Stable Value	146,909.3700 shares	***	146,909
	Fidelity 500 Index Fund	317.7237 shares	***	52,580
	AB Large Cap Growth Fund Cl Z	80.2341 shares	***	7,436
	Fidelity Extended Market Index Fund	96.3540 shares	***	7,522
	Fidelity Total Intl Index Fund	5.8226 shares	***	76
*	T. Rowe Price Retirement Blend 2005 I	4,959.9560 shares	***	45,433
*	T. Rowe Price Retirement Blend 2015 I	28,468.3110 shares	***	262,478
*	T. Rowe Price Retirement Blend 2020 I	116,648.8180 shares	***	1,076,669
*	T. Rowe Price Retirement Blend 2025 I	852,359.0280 shares	***	7,884,321
*	T. Rowe Price Retirement Blend 2030 I	328,011.4890 shares	***	3,084,496
*	T. Rowe Price Retirement Blend 2035 I	189,849.3470 shares	***	1,831,622
*	T. Rowe Price Retirement Blend 2040 I	201,299.9850 shares	***	1,930,467
*	T. Rowe Price Retirement Blend 2045 I	141,423.0350 shares	***	1,366,147
*	T. Rowe Pirec Retirement Blend 2050 I	205,569.7650 shares	***	1,967,409
*	T. Rowe Price Retirement Blend 2055 I	108,188.7060 shares	***	1,050,295
*	T. Rowe Price Retirement Blend 2060 I	46,455.8400 shares	***	449,286
*	T. Rowe Price Retirement Blend 2065 I	4,476.1660 shares	***	43,597
	Dodge & Cox Stock X Fund	2.3296 shares	***	567
	Harbor Small Cap Growth Fund Instl Cl	559.8797 shares	***	7,408
*	T. Rowe Price Government Money Fund Cl I	3,487.0000 shares	***	3,487
				21,218,383
	Participant Loans	Interest rates of 4.25%-8.00%	$ -	96,627
	Total			$ 21,315,010

* Known party-in-interest

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

McCONKEY AUCTION GROUP
401(k) PROFIT SHARING PLAN

EIN: 91-1569642 Plan Number: 001

SCHEDULE H, Line 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
As of December 31, 2023

	Total that Constitutes Nonexempt Prohibited Transactions			
(a)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction In VFCP	Total Fully Corrected Under VFCP or PTE 2002-51
Participant Contributions Transferred Late to the Plan:				
x	$ 122	$ 77,101	$ -	$ -

(a) - Check if participant loan payments are included

VCFP - Voluntary Fiduciary Correction Program
PTE - Prohibited Transaction Exemption

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:MCCONKEY AUCTION GROUP 401(K)

►

Employer Identification Number:► 91-1569642
For plan year (beginning/ending):►1/1/2023-12/31/2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost
	JPMORGAN CORE BOND FUND R6	MUTUAL FUND	
	AMERICAN FUNDS EUROPACIFIC GROWTH R6	MUTUAL FUND	
*	T. ROWE PRICE STABLE VALUE N	MUTUAL FUND	
	FIDELITY 500 INDEX	MUTUAL FUND	
	AB LARGE CAP GROWTH Z	MUTUAL FUND	
	FIDELITY EXTENDED MARKET INDEX	MUTUAL FUND	
	FIDELITY TOTAL INTL INDEX	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2050 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2055 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2060 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2065 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2015 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2030 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2035 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2040 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2005 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2045 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2025 - I	MUTUAL FUND	
*	T. ROWE PRICE RETIREMENT BLEND 2020 - I	MUTUAL FUND	
	DODGE & COX STOCK X	MUTUAL FUND	
	HARBOR SMALL CAP GROWTH INSTL	MUTUAL FUND	
*	T. ROWE PRICE GOVERNMENT MONEY I	MUTUAL FUND	
	PARTICIPANT LOANS	LOW-HIGH INTEREST RATE 4.25% - 9.50%	

Plan number: ▶ 001

(e) Current value
130.00
48.00
146,909.00
52,580.00
7,437.00
7,521.00
77.00
1,968,978.00
1,050,512.00
450,157.00
43,598.00
262,478.00
3,083,308.00
1,830,148.00
1,930,467.00
45,433.00
1,366,147.00
7,884,321.00
1,076,669.00
567.00
7,407.00
3,488.00
96,627.00