

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2024 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A	This return/report is for: ☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
1b	Three-digit plan number (PN) ▶ 333
1c	Effective date of plan 01/01/2021
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) ACCESS PLANS LLC 940 W. FM 544 UNIT 1749 WYLIE, TX 75098
2b	Employer Identification Number (EIN) 85-3473108
2c	Plan Sponsor's telephone number 214-552-5064
2d	Business code (see instructions) 541990

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/08/2025	FIDUCIARY SERVICES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor NATIONAL BENEFIT SERVICES, LLC 8523 SOUTH REDWOOD ROAD WEST JORDAN, UT 84088		3b Administrator's EIN 20-3886993
		3c Administrator's telephone number 801-532-4000
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 3682
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6a(1) 3303 6a(2) 0 6b 0 6c 4 6d 4 6e 0 6f 4 6g(1) 1312 6g(2) 4 6h 0
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:

2K 2A 2G 2E 2W

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan THE ACCESS POOLED EMPLOYER PLAN - SERIES 1	B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 ACCESS PLANS LLC	D Employer Identification Number (EIN) 85-3473108

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

☒

No
- b

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

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

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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)

NATIONAL BENEFIT SERVICES

20-3886993

(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	SERVICE PROVIDER	50575	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ALERUS FINANCIAL

45-0140105

(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?
13	CONTRACT ADMINISTARTOR	50503	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LEE CPA AUDIT GROUP

81-4637885

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	18000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan THE ACCESS POOLED EMPLOYER PLAN - SERIES 1		B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 ACCESS PLANS LLC		D Employer Identification Number (EIN) 85-3473108

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	9295	893
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	14621	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	728764	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)	223137	0
(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)	35069795	879
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	24150	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	36069762	1773
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	98895	893
k Total liabilities (add all amounts in lines 1g through 1j)	1k	98895	893
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	35970867	880

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)	2307982	
(B) Participants	2a(1)(B)	4052173	
(C) Others (including rollovers)	2a(1)(C)	186257	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		6546412
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	11938	
(F) Other	2b(1)(F)	19129	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		31067
(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)	79016	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		79016
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4077947
c Other income	2c		29360
d Total income. Add all income amounts in column (b) and enter total	2d		10763802

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2231349	
(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)		2231349
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
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)		
(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)	119078	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		119078
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2350427

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		8413375
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		44383362

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **LEE CPA AUDIT GROUP**

(2) EIN: **81-4637885**

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.)	☒	☐	618191
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☐	

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
ACCESS POOLED EMPLOYER PLAN - SERIES II	85-3473108	005
PAGANO WELLNESS CLINIC 401(K) PLAN	81-4247285	001
BEARTOWN RESTORE GROUP 401(K) PLAN	93-1543805	002
INSPERITY 401(K) PLAN	76-0178498	001

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan THE ACCESS POOLED EMPLOYER PLAN - SERIES 1	B Three-digit plan number (PN) ▶	333
C Plan sponsor's name as shown on line 2a of Form 5500 ACCESS PLANS LLC	D Employer Identification Number (EIN) 85-3473108	

Part I	Distributions
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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): 45-0140105		
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.)
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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
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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
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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.
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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): _____

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

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

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☒ Design-based safe harbor method	
☐ "Prior year" ADP test	
☒ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702809A</u> .	

SCHEDULE MEP (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code) ► File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan THE ACCESS POOLED EMPLOYER PLAN - SERIES 1	B Three-digit Plan number (PN)..... ►	333
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF NATIONAL BENEFIT SERVICES, LLC	D Administrator's EIN 20-3886993	

Part I	Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.
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1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

a ☐ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)

b ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)

c ☒ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)

d ☐ other multiple-employer pension plan (Describe) _____ (Complete Part II)

Part II	Participating Employer Information.
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2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer AJCET RESTORATION SERVICES, LLC	2b EIN 81-1972299	2c Percentage of Total Contributions for the Plan Year 0.20	2d Aggregate Account Balances Attributable to Participating Employer 0
2a Name of Participating Employer AJEXA CORP DBA SYLVAN LEARNING	2b EIN 85-3619498	2c Percentage of Total Contributions for the Plan Year 0.06	2d Aggregate Account Balances Attributable to Participating Employer 204

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e Does the plan include any individuals not participating through an employer or who are individual working owners?	2e	☐ Yes ☒ No
2f If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	2f	
2g If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	2g	

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
AMAZING SMILES DENTISTRY	45-4916487	0.41	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
AMER ASSOC OF FRANCHISEES & DEALERS	33-6117862	0.31	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ATLANTIC PROPERTIES MGMT CORP.	13-4221925	1.57	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
B&SK HOLDINGS, PLLC	85-1143415	0.48	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
B.B.W.M. LEASE PARTNERS, LLC	84-3397697	1.70	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BARRY'S CABINET & MILLWORK	84-1252283	0.30	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BEARTOWN RESTORE GRP LLC DBA ETC	76-0464501	1.83	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BEST CORPORATION, INC	77-0603969	0.20	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HST-STL LLC DBA COMPASS HEALTH CONSULTANTS	47-2402087	0.04	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
COMPREHENSIVE FAMILY MEDICINE	82-5201078	0.03	0
COONEY FAMILY DENTAL	47-4289208	0.90	0
DIABLO DIGESTIVE CARE, INC.	45-3778462	1.04	0
FARROW- GILLESPIE HEATH WILMOTH LLP	26-0309920	1.48	0
FORTIS MANAGEMENT GROUP LLC	04-2577763	2.62	0
FOUR PAWS ANIMAL HOSPITAL	35-2202582	0.49	0
GLENN BOUCK, INC.	36-4108575	0.02	0
GRABLE MARTIN FULTON PLLC	46-3221096	0.07	0
HITCHCOCK HEALTH INSTITUTE P.A.	20-3520776	1.04	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HOURLASS MANAGEMENT CORPORATION	27-1394043	3.92	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HV HOWARD ENTERPRISES, INC.	59-3714036	0.89	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
IFLYAJET, INC	27-4276585	0.12	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
JOYCE BEAUTY SUPPLY INC	20-2196033	1.49	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
JOYCE BEAUTY SUPPLY SALON	46-2456903	0.55	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
KADILLAC ENTERPRISES LLC	47-2258536	0.08	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
KAJABI, LLC	27-2992654	59.67	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MARK SPIVEY ORTHOPEDIC CLINIC	04-3800503	1.31	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MARTHA HARDAWAY, DMD, MS, PA	26-1244149	0.18	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MATTHEW B. KEEFFER DMD PC	81-2876754	0.24	0
MDSS, INC. DBA MIDWAY GLASS	82-5366041	0.67	0
OR GLLG, PC	84-3088006	0.14	676
OZ MEDICAL SOLUTIONS	92-0890105	0.22	0
PAGANO WELLNESS CLINIC	81-4247285	0.13	0
PCCW LLC DBA WELTOPIA PHARMACY	81-2739617	0.07	0
PEOPLE WELL EMPLOYER SERVICES	84-4092892	0.93	0
PERSONA MILL INC	46-3048679	0.00	0
PRIVATE PHYSICIANS MED. PRACTICE	82-2554094	0.86	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PROACTIVE PHYSICIANS OF MARIETTA	81-5165189	0.51	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
REBECCA C. DMD DBA STONE DENTAL	82-0703875	0.25	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
RHODIUM SHARED SERVICES, LLC	86-1205868	3.70	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ROCKY MTN PEDIATRIC UROLOGY, PC	84-1199652	1.94	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SERVICEMASTER OF LAFAYETTE	90-0784898	0.18	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SHAVER LAW GRP DBA MY RIA LAWYER	46-1157637	0.26	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SPORTS REFERENCE, LLC	30-0452468	2.58	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
STEAM ED CORP DBA SNAPOLOGY	83-1709107	0.00	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SUPERIOR SEAMLESS GUTTER, LLC	81-1460962	0.15	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
TEMPS, INC.	32-0098856	0.14	0
TFM 22 LLC	88-2078266	0.21	0
THE GODDARD SCHOOL OF CEDAR PARK	41-2240427	0.02	0
THE GODDARD SCHOOL OF SHORT PUMP	54-1939645	1.26	0
THE ROSE HOUSE, A NJ N/P CORP.	22-3671031	0.07	0
TRESTLES COASTAL CUISINE	38-4034689	0.12	0
VAN CURA VISION CARE	90-0613455	1.12	0
VELAZQUEZ MEDICAL PRACTICE	51-0604881	0.63	0
WORLD TREE TECHNOLOGIES, INC	26-0042837	0.60	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part III

Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

3a

Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44).....

☒ Yes ☐ No

3b

If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID R13FBLVY5

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

**DECEMBER 31, 2024 AND 2023
AND FOR THE YEAR ENDED DECEMBER 31, 2024**



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INDEPENDENT AUDITORS' REPORT

To the Plan Sponsor of The Access Pooled Employer Plan - Series 1
Wylie, Texas

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

We were engaged to performed an audit of the financial statements of The Access Pooled Employer Plan - Series 1, 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, 2024 (in liquidation) and 2023, the related statement of changes in net assets available for benefits for the year then ended December 31, 2024 (in liquidation), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of The Access Pooled Employer Plan - Series 1'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 audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Disclaimer of Opinion

We do not express an opinion on the accompanying financial statements of The Access Pooled Employer Plan - Series 1. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

The Access Pooled Employer Plan - Series 1's records and procedures are not adequate to assure the completeness and accuracy of the participants' data on which contributions and benefit payments are determined, and we were unable to perform any other auditing procedures with respect to participants' data maintained by the participating employers. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the accompanying financial statements may have been affected by these conditions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal 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.

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

Our responsibility is to conduct an audit of The Access Pooled Employer Plan - Series 1's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matters described in the Basis of Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

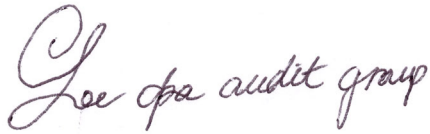
We are required to be independent of The Access Pooled Employer Plan - Series 1 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Matter—Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions is presented for purposes of additional analysis and are 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. Because of the significance of the matter described in the Basis for Disclaimer of Opinion Section of our report, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Emphasis of Matter – Plan Termination and Use of Liquidation Basis of Accounting

As further discussed in Notes 1 and 2 to the financial statements, those charged with governance decided to terminate The Access Pooled Employer Plan - Series 1. As a result, in accordance with accounting principles generally accepted in the United States of America, The Access Pooled Employer Plan - Series 1 has changed its basis of accounting from the accrual basis of accounting used in presenting the 2023 financial statements to the liquidation basis of accounting used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

A handwritten signature in purple ink that reads "Lee CPA audit group". The signature is written in a cursive, flowing style.

Sacramento, California
August 29, 2025

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(LIQUIDATION BASIS)
DECEMBER 31, 2024 AND 2023

	<u>ASSETS</u>	
	2024 (Liquidation Basis)	2023
Non-interest bearing cash	\$ 893	9,295
Investments, at fair value (note 4)	880	35,822,709
Receivables		
Participant contributions	-	232,865
Employer contributions	-	272,151
Other receivables	-	14,621
Notes receivable from participants	-	223,137
Total receivables	-	742,774
Total assets	1,773	36,574,778
	<u>LIABILITIES</u>	
Other liabilities	1,773	98,895
Excess contributions payable	-	505
Total liabilities	1,773	99,400
Net assets available for benefits	\$ -	\$ 36,475,378

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

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(LIQUIDATION BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2024

Additions:

Investment income:

Net appreciation in fair value of investments	\$	4,077,947
Interest on participant loans		11,938
Interest		19,129
Dividends		79,017
Other income		29,360
Net investment gain		<u>4,217,391</u>

Contributions:

Employer		2,035,830
Participants		3,819,308
Rollovers		186,257
Total contributions		<u>6,041,395</u>
Total additions		<u>10,258,786</u>

Deductions:

Benefits paid to participants		2,230,845
Corrective distributions		880
Expenses		119,077
Total deductions		<u>2,350,802</u>
Net increase in net assets available for benefits		<u>7,907,984</u>

Transfers:

From this plan		44,383,362
----------------	--	------------

Net assets available for benefits:

Beginning of year		<u>36,475,378</u>
End of year	\$	<u><u>-</u></u>

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

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1: DESCRIPTION OF PLAN

The following description of The Access Pooled Employer Plan - Series 1 (the PEP) is provided for general information purposes only. Participants should refer to PEP basic plan document, and the applicable adoption agreement for the participant's employer which has chosen to participate in the PEP (Participating Employer) for a more complete description of the PEP's provisions.

General

The PEP is a pooled employer plan established by Access Plans LLC, the Plan Sponsor, and administered by National Benefit Services, LLC, the Pooled Plan Provider (PPP). The PEP was established under the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act) on January 1, 2021. The PEP is a defined contribution profit sharing plan covering eligible employees of the Participating Employers, and is intended to qualify under the Internal Revenue Code (IRC), sections 401(a) and 501(a). The PEP is intended to constitute a multiple employer plan, as described under IRC sections 410(a), 411, 413, and 415. Each Participating Employer elects its own provisions related to eligibility, contributions, notes receivable from participants, and payment of benefits. The PEP is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The PEP's PPP is responsible for the oversight of the PEP. The Plan's Additional Named Fiduciary is responsible for the Plan's investments (including, if applicable, engaging any investment manager) and monitoring investment performance.

Effective September 15, 2024, the Plan was terminated upon the cessation of participation of the last Participating Employer. During the Plan year, the participating employers have terminated their plans, transferred their plan assets to the Access Pooled Employer Plan – Series II with Alerus Financial, N.A., or to other qualified retirement plans.

Eligibility

Only those employees of the Participating Employers who are designated by the Participating Employer in its adoption agreement as eligible employees shall be eligible to participate in the PEP. Participating Employers may define eligibility requirements based on factors such as age, service or employee type. Eligible employees shall be eligible to make participant contributions and receive allocations of employer contributions if and to the extent specified in the applicable adoption agreement or otherwise provided by the PEP.

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

Contributions

Each year, participants in the PEP may voluntarily contribute pre-tax and Roth contributions of their eligible compensation, as defined by the PEP and Participating Employer adoption agreement, subject to applicable limits established by law and the Internal Revenue Service (IRS). Participating Employers may elect safe harbor or non-safe harbor contribution provisions as well as compensation definitions. Participants who have attained age 50 before the end of the PEP year are eligible to make catch-up contributions. Participants direct their contributions into various investment options offered by the PEP.

The Participating Employers in the PEP may elect automatic enrollment and escalation features. Accordingly, the Participating Employer will automatically withhold a defined percentage of an eligible participant's compensation based on the Participating Employer's adoption agreement, unless the participant affirmatively opts out.

Under the terms of the Participating Employer adoption agreements, the Participating Employers may elect to make matching contributions, safe harbor contributions, and nonelective contributions to the PEP. Participating Employers may also elect to make true-up matching contributions. Participating Employer contributions, if any, are recorded in the year for which the contributions apply. Aggregate Participating Employer contributions for the year ended December 31, 2024 amounted to \$2,035,830. Participating Employer contributions are invested in funds in accordance with the participant's direction and the PEP's provisions. Contributions are subject to certain IRS limitations.

Investment Options

Participants may direct the investment of all contributions into various investment options offered by the PEP and Alerus Financial, N.A. (Alerus).

Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or may elect to take partial withdrawals and substantially equal installments based on the Participant Employer's adoption agreement. Terminated participants whose balances are less than \$5,000 will be automatically distributed. For such balances exceeding \$5,000, subject to certain requirements, participants may leave their account balance in the PEP. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Participants may request withdrawal from their contribution accounts for financial hardship or after attaining the age of 59½. The distribution of the participant's account must commence no later than April 1 following the calendar year in which the participant attains age 73.

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's own contributions and an allocation of net earnings from investments and changes in investment values. Allocations are based on each participant's contributions, earnings, or account balances, as defined by the PEP and Participating Employer adoption agreement. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's account. Participants select the investments into which their contributions are invested. Participant accounts are charged with an allocation of administrative expenses that are paid by the PEP.

Vesting

Participants are always fully vested in their own contributions and all earnings thereon. Vesting in the Participating Employer's contribution portion of their accounts, plus actual earnings thereon, is based on years of service ranging from immediate to six years graded as elected by the Participating Employer. Participant accounts become fully vested upon reaching normal retirement age (65), death, disability, or termination of the PEP.

Participant Loans

Loans to participants consist of promissory notes received from participants in exchange for the distribution of cash from the PEP. A participant is allowed to borrow a minimum of \$1,000, up to one-half of the vested balance of their account balance, up to a maximum of \$50,000. Loans must be repaid over no more than a five-year period with the exception of a loan for the participants' principal residence that may have a repayment period beyond five years. Principal and interest are paid not less frequently than quarterly or ratably through payroll deductions. Loans to participants are stated at the principal amount outstanding, which approximates fair value.

Forfeitures

Forfeitures of nonvested employer contributions if any shall be used to reduce Participating Employer contributions and can be applied to reduce administrative expenses charged to the PEP, for the plan year in which they occurred or thereafter.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared using the liquidation basis of accounting.

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions which affect the reported amounts of net assets available for benefits at the date of the financial statements and the reported amounts of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 2023.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer liability in an orderly transaction between market participants at the measurement date. The PEP's Investment Committee determines the PEP's valuation policies utilizing information provided by its investment advisors, custodians, and insurance company. See Note 4 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis.

Net appreciation includes the PEP's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3: INFORMATION CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The PPP has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. Accordingly, Alerus, the custodian of the PEP, has certified as being complete and accurate the following information as of December 31, 2024 and 2023 and for the year then ended December 31, 2024.

- Investments and notes receivable from participants are reflected on the accompanying statements of net assets available for benefits

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

**NOTE 3: INFORMATION CERTIFIED BY THE CUSTODIAN (UNAUDITED)
(CONTINUED)**

- Net appreciation in fair value of investments, interest on investments, dividends, and interest income on notes receivable from participants are reflected on the accompanying statement of changes in net assets available for benefits
- Investments are reflected on the schedule of assets (held at end of year)

NOTE 4: FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC Topic 820 are described as follows:

- | | |
|----------|--|
| Level 1) | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets. |
| Level 2) | Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. |
| Level 3) | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 or 2023.

Interest-bearing cash: Valued at the daily closing price as reported by the fund.

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 4: FAIR VALUE MEASUREMENTS (CONTINUED)

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

The valuation methods used by the PEP may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the PEP 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.

Net appreciation in fair value of investments includes net unrealized and net realized gains and losses on investments during the year and is presented net of investment expenses. Investment income is allocated to individual participant accounts based upon the participant's share of the investment fund.

As of December 31, 2024, assets in the PEP, as defined by ASC Topic 820, were as follows:

<u>Assets at fair value as of December 31, 2024</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest-bearing cash	\$ <u>1</u>	<u>-</u>	<u>-</u>	\$ <u>1</u>
Registered investment companies	<u>879</u>	<u>-</u>	<u>-</u>	<u>879</u>
Total investments, at fair value	\$ <u>880</u>	<u>-</u>	<u>-</u>	\$ <u>880</u>

As of December 31, 2023, assets in the PEP, as defined by ASC Topic 820, were as follows:

<u>Assets at fair value as of December 31, 2023</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest-bearing cash	\$ <u>728,764</u>	<u>-</u>	<u>-</u>	\$ <u>728,764</u>
Self-directed brokerage accounts	<u>24,150</u>	<u>-</u>	<u>-</u>	<u>24,150</u>
Registered investment companies	<u>35,069,795</u>	<u>-</u>	<u>-</u>	<u>35,069,795</u>
Total investments, at fair value	\$ <u>35,822,709</u>	<u>-</u>	<u>-</u>	\$ <u>35,822,709</u>

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5: TAX STATUS

The PPP has adopted the National Benefit Services LLC Non-Standardized Pre-Approved Profit Sharing/Money Purchase/CODA plan. The Internal Revenue Service ("IRS") has informed National Benefit Services LLC in a letter dated June 30, 2020, that its non-standardized defined contribution plan is designed in accordance with applicable sections of the IRC, and any Plan sponsor adopting this form of the non-standardized defined contribution plan will be considered to have a plan qualified under applicable sections of the IRC. Therefore, the PEP and related trust are tax-exempt, and once qualified, the PEP is required to operate in conformity with the IRC to maintain its qualification. The PPP believes that the PEP is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes the PEP is qualified as a tax-exempt trust.

GAAP requires PEP management to evaluate tax positions taken by the PEP and recognize a tax liability (or asset) if the PEP has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable authorities. The PEP is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6: PLAN TRANSFERS

In the normal course of business, the PPP adds Participating Employers, and assets from the Participating Employers qualified plans are transferred into the PEP, when administratively feasible to do so. Likewise, as Participating Employers leave the PEP and adopt different qualified plans, assets attributable to these outgoing Participating Employers are transferred out of the PEP.

NOTE 7: PARTY-IN-INTEREST TRANSACTIONS

Certain PEP investments are managed by Alerus. Alerus is the custodian, as defined by the PEP, and therefore, these transactions qualify as party-in-interest transactions. Any purchase and sale of investments in the custodian are open market transactions at fair market value. Fees incurred by the PEP for investment management services are included in net appreciation in fair value of investments. These fees are paid to the investment fund manager and may include certain revenue-sharing fees that are paid to Alerus, other investment custodians, and investment advisors.

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 7: PARTY-IN-INTEREST TRANSACTIONS (CONTINUED)

Additionally, the Plan Sponsor, Access Plans LLC, is also a party-in-interest to the PEP, however, there were no transactions with the Plan Sponsor other than the funding of contributions to the PEP and payment of certain administrative expenses of the Plan. The PEP also allows for the issuance of notes receivable to participants in accordance with the related regulations. Such transactions are permitted under the provisions of the PEP and are exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 8: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023, to the PEP's Form 5500:

	2024	2023
Net assets available for benefits per the financial statements	\$ -	36,475,378
Employer contributions receivable	-	(272,151)
Participant contributions receivable	-	(232,865)
Excess contributions payable	-	505
Other payable	880	-
Net assets available for benefits per Form 5500	\$ <u>880</u>	<u>35,970,867</u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements for the year ended December 31, 2024, to the PEP's Form 5500:

Change in net assets available for plan benefits per financial statements	\$ 7,907,984
Add: Other payable as of December 31, 2024	880
Add: Employer contributions receivable as of December 31, 2023	272,151
Add: Participant contributions receivable as of December 31, 2023	232,865
Less: Excess contributions payable as of December 31, 2023	(505)
Change in net assets available for plan benefits per Form 5500	\$ <u>8,413,375</u>

NOTE 9: RISKS AND UNCERTAINTIES

The PEP invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
(LIQUIDATION BASIS)
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 10: NON-EXEMPT TRANSACTIONS

During the Plan years ended December 31, 2024, 2023, 2022, and 2021 certain Participating Employers failed to remit timely to the Plan's custodian certain employee contributions totaling \$82,975, \$263,113, \$202,187, and 69,916, respectively, during the period prescribed by the Department of Labor regulations. Delays in remitting contributions to the custodian were due to administrative errors, and during 2024 certain Participating Employers have made contributions to the affected participant's accounts to compensate those participants for potential lost earnings due to the delay. Subsequent to year end the applicable Participating Employers will make contributions to the affected participant's accounts to compensate those participants for potential lost earnings due to the delay.

Supplemental Schedules

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1

EIN 85-3473108

PLAN NUMBER: 333

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	<u>Interest-Bearing Cash</u>			
	VANGUARD TREASURY MONEY MARKET FUND	Interest-Bearing Cash	** \$	1
	<u>Registered Investment Companies</u>			
	AMERICAN FUNDS TARGET DATE RET 2055 R6	Registered Investment Company	**	5
	AMERICAN FUNDS TARGET RETIREMENT 2040	Registered Investment Company	**	841
	AMERICAN FUNDS TARGET DATE RETIREMENT 2050	Registered Investment Company	**	32
	FIDELITY 500 INDEX FUND	Registered Investment Company	**	1
	Total Registered Investment Companies			879
	Total investments		\$	880

* Denotes party-in-interest

** Not applicable as all investments are participant-directed

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1

EIN 85-3473108

PLAN NUMBER: 333

SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

Participant Contributions Transferred Late to Plan	Total That Constitute Nonexempt Prohibited Transactions			
Check Here If Late Participant Loan Repayments Are Included V	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
\$ 82,975	\$ 50,614	\$ 32,361	-	-
\$ 263,113	\$ 203,235	\$ 59,878	-	-
\$ 202,187	\$ 198,948	\$ 3,239	-	-
\$ 69,916	\$ 46,017	\$ 23,899	-	-

POOLED EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1
EIN: 85-3473108
PN: 333
Plan Year End: December 31, 2024

(a) Name Of Participating Employer	(b) EIN	(c) Percent Of Total Contributions	(d) Aggregate Account Balance
Rhodium Shared Services, LLC	86-1205868	3.70%	\$ -
Trestles LTD dba Trestles Coastal Cuisine	38-4034689	0.12%	\$ -
STEAM ED CORP dba Snapology	83-1709107	0.00%	\$ -
AJEXA Corporation dba Sylvan Learning	85-3619498	0.06%	\$ 204
IFLYAJET, INC	27-4276585	0.12%	\$ -
Best Corporation, Inc	77-0603969	0.20%	\$ -
AJCET Restoration Services, LLC	81-1972299	0.20%	\$ -
The Goddard School of Short Pump	54-1939645	0.02%	\$ -
Oz Medical Solutions	92-0890105	0.22%	\$ -
World Tree Technologies Inc	26-0042837	0.60%	\$ -
Barry's Cabinet & Millwork, Inc	84-1252283	0.30%	\$ -
Farrow-Gillespie Heath Witter LLP	26-0309920	1.48%	\$ -
Velzaquez Medical Practice	51-0604881	0.63%	\$ -
Shaver Law Grp dba My RIA Lawyer	46-1157637	0.26%	\$ -
Rocky Mountain Pediatric Urology	84-1199652	1.94%	\$ -
People Well Employer Services Inc	84-4092892	0.93%	\$ -
HV Howard Enterprises, Inc	59-3714036	0.89%	\$ -
The Rose House, a NJ Non-Profit Corporation	22-3671031	0.07%	\$ -
Private Physicians Medical Practice	82-2554094	0.86%	\$ -
Four Paws Animal Hospital 401(k) Plan	35-2202582	0.49%	\$ -
Mark Spivey Orthopedic Clinic	04-3800503	1.31%	\$ -
Fortis Management Group LLC	04-2577763	2.62%	\$ -
Grable Martin Fulton, PLLC	46-3221096	0.07%	\$ -
Van Cura Vision Care	90-0613455	1.12%	\$ -
OR GLLG, PC	84-3088006	0.14%	\$ 676
Persona Mill Inc	46-3048679	0.00%	\$ -
Sports Reference, LLC	30-0452468	2.58%	\$ -
Hitchcock Health Institute P.A.	20-3520776	1.04%	\$ -
Atlantic Properties Management Corp	13-4221925	1.57%	\$ -
Midway Glass	82-5366041	0.67%	\$ -
Beartown Restore Grp LLC dba etc	76-0464501	1.83%	\$ -
Cooney Family Dental	47-4289208	0.90%	\$ -
Comprehensive Family Medicine	82-5201078	0.03%	\$ -
Martha Hardaway DMD, MS, PA	26-1244149	0.18%	\$ -
Pagano Wellness Clinic	81-4247285	0.13%	\$ -
Diablo Digestive Care, Inc	45-3778462	1.04%	\$ -
Matthew B. Keeffer DMD PC	81-2876754	0.24%	\$ -
The Goddard School of Short Pump	54-1939645	1.26%	\$ -
Proactive Physicians of Marietta, PC	81-5165189	0.51%	\$ -
TEMPS, Inc	32-0098856	0.14%	\$ -
Superior Seamless Gutter, LLC	81-1460962	0.15%	\$ -

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(a) Name Of Participating Employer	(b) EIN	(c) Percent Of Total Contributions	(d) Aggregate Account Balance
Kajabi, LLC	27-2992654	59.67%	\$ -
ServiceMaster of Lafayette	90-0784898	0.18%	\$ -
HST-STL LLC. dba Compass Health Consultants	47-2402087	0.04%	\$ -
American Association of Franchisees & Dealers	33-6117862	0.31%	\$ -
Joyce Beauty Supply Inc	20-2196033	1.49%	\$ -
Joyce Beauty Supply Salon	46-2456903	0.55%	\$ -
Amazing Smiles Dentistry	45-4916487	0.41%	\$ -
B.B.W.M. Lease Partners, LLC	84-3397697	1.70%	\$ -
Rebecca Courtney D.M.D Inc. dba Stone Dental	82-0703875	0.25%	\$ -
TFM 22 LLC	88-2078266	0.21%	\$ -
B&SK Holdings, PLLC	85-1143415	0.48%	\$ -
Hourglass Management Corporation	27-1394043	3.92%	\$ -
Glenn Bouck, Inc	36-4108575	0.02%	\$ -
Kadillac Enterprises LLC	47-2258536	0.08%	\$ -
PCCW LLC dba Welltopia Pharmacy	81-2739617	0.07%	\$ -

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1

EIN 85-3473108

PLAN NUMBER: 333

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	<u>Interest-Bearing Cash</u>			
	VANGUARD TREASURY MONEY MARKET FUND	Interest-Bearing Cash	** \$	1
	<u>Registered Investment Companies</u>			
	AMERICAN FUNDS TARGET DATE RET 2055 R6	Registered Investment Company	**	5
	AMERICAN FUNDS TARGET RETIREMENT 2040	Registered Investment Company	**	841
	AMERICAN FUNDS TARGET DATE RETIREMENT 2050	Registered Investment Company	**	32
	FIDELITY 500 INDEX FUND	Registered Investment Company	**	1
	Total Registered Investment Companies			879
	Total investments		\$	880

* Denotes party-in-interest

** Not applicable as all investments are participant-directed

THE ACCESS POOLED EMPLOYER PLAN - SERIES 1

EIN 85-3473108

PLAN NUMBER: 333

SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

Participant Contributions Transferred Late to Plan	Total That Constitute Nonexempt Prohibited Transactions			
Check Here If Late Participant Loan Repayments Are Included V	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
\$ 82,975	\$ 50,614	\$ 32,361	-	-
\$ 263,113	\$ 203,235	\$ 59,878	-	-
\$ 202,187	\$ 198,948	\$ 3,239	-	-
\$ 69,916	\$ 46,017	\$ 23,899	-	-