

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: small;">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).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
---	---	---

**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**

<p><b>1a</b> Name of plan  <u>1 SOURCE CONSULTING, INC. 401 K PROFIT SHARING PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> 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)  <u>1 SOURCE CONSULTING, INC.</u></p> <p><u>9500 MEDICAL CENTER DRIVE</u>  <u>SUITE 340</u>  <u>UPPER MARLBORO, MD 20775</u></p>	<p><b>1c</b> Effective date of plan  <u>01/01/2002</u></p> <p><b>2b</b> Employer Identification Number (EIN)  <u>52-2160405</u></p> <p><b>2c</b> Plan Sponsor's telephone number  <u>202-850-0073</u></p> <p><b>2d</b> Business code (see instructions)  <u>541519</u></p>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2025	DIANE D. JEFFERS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	126
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	22
	<b>6a(2)</b>	26
	<b>6b</b>	3
	<b>6c</b>	108
	<b>6d</b>	137
	<b>6e</b>	0
	<b>6f</b>	137
	<b>6g(1)</b>	113
<b>6g(2)</b>	121	
<b>6h</b>	0	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
2E 2F 2G 2J 2K 2T 3D

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

---

<p><b>SCHEDULE A</b> <b>(Form 5500)</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
---	--	--

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

<p><b>A</b> Name of plan <b>1 SOURCE CONSULTING, INC. 401 K PROFIT SHARING PLAN</b></p>	<p><b>B</b> Three-digit plan number (PN) ▶ <b>001</b></p>	
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>1 SOURCE CONSULTING, INC.</b></p>	<p><b>D</b> Employer Identification Number (EIN) <b>52-2160405</b></p>	

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

**1 Coverage Information:**

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	817976	121	01/01/2024	12/31/2024

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

<b>(a)</b> Total amount of commissions paid	<b>(b)</b> Total amount of fees paid
---	--------------------------------------

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Part II</b>	<b>Investment and Annuity Contract Information</b>	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
<b>4</b>	Current value of plan's interest under this contract in the general account at year end .....	1028017
<b>5</b>	Current value of plan's interest under this contract in separate accounts at year end.....	5304771
<b>6</b>	<b>Contracts With Allocated Funds:</b>	
<b>a</b>	State the basis of premium rates ▶	
<b>b</b>	Premiums paid to carrier .....	<b>6b</b>
<b>c</b>	Premiums due but unpaid at the end of the year .....	<b>6c</b>
<b>d</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... Specify nature of costs ▶	<b>6d</b>
<b>e</b>	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input checked="" type="checkbox"/> other (specify) ▶ VARIABLE ANNUITY	
<b>f</b>	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
<b>7</b>	<b>Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)</b>	
<b>a</b>	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶	
<b>b</b>	Balance at the end of the previous year .....	<b>7b</b> 1050179
<b>c</b>	Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>
	(2) Dividends and credits.....	<b>7c(2)</b> 0
	(3) Interest credited during the year.....	<b>7c(3)</b> 15389
	(4) Transferred from separate account .....	<b>7c(4)</b> 2957
	(5) Other (specify below)..... ▶ CAN CONSIST OF: LOAN REPAYMENTS, POSITIVE VALUE ADJUSTMENT(S), COLLATERAL INTEREST EARNED, TRANSFERS FROM	<b>7c(5)</b> 443
	(6) Total additions .....	<b>7c(6)</b> 18789
<b>d</b>	Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b> 1068968
<b>e</b>	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b> 35955
	(2) Administration charge made by carrier.....	<b>7e(2)</b> 4642
	(3) Transferred to separate account .....	<b>7e(3)</b> 0
	(4) Other (specify below)..... ▶ CAN CONSIST OF: LOAN DISBURSEMENTS, NEGATIVE VALUE ADJUSTMENT(S), TRANSFERRED ASSETS FROM ONE VOYA CONTRA	<b>7e(4)</b> 354
(5) Total deductions .....	<b>7e(5)</b> 40951	
<b>f</b>	Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	<b>7f</b> 1028017

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

<b>a</b>	Premiums: (1) Amount received .....	<b>9a(1)</b>		
	(2) Increase (decrease) in amount due but unpaid .....	<b>9a(2)</b>		
	(3) Increase (decrease) in unearned premium reserve .....	<b>9a(3)</b>		
	(4) Earned ((1) + (2) - (3)) .....		<b>9a(4)</b>	0
<b>b</b>	Benefit charges (1) Claims paid .....	<b>9b(1)</b>		
	(2) Increase (decrease) in claim reserves .....	<b>9b(2)</b>		
	(3) Incurred claims (add (1) and (2)) .....		<b>9b(3)</b>	0
	(4) Claims charged .....		<b>9b(4)</b>	
<b>c</b>	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions .....	<b>9c(1)(A)</b>		
	(B) Administrative service or other fees .....	<b>9c(1)(B)</b>		
	(C) Other specific acquisition costs .....	<b>9c(1)(C)</b>		
	(D) Other expenses .....	<b>9c(1)(D)</b>		
	(E) Taxes .....	<b>9c(1)(E)</b>		
	(F) Charges for risks or other contingencies .....	<b>9c(1)(F)</b>		
	(G) Other retention charges .....	<b>9c(1)(G)</b>		
	(H) Total retention .....		<b>9c(1)(H)</b>	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) .....		<b>9c(2)</b>	
<b>d</b>	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....		<b>9d(1)</b>	
	(2) Claim reserves .....		<b>9d(2)</b>	
	(3) Other reserves .....		<b>9d(3)</b>	
<b>e</b>	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....		<b>9e</b>	

**10** Nonexperience-rated contracts:

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

Specify nature of costs.

**Part IV Provision of Information**

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

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

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

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

<b>A</b> Name of plan <b>1 SOURCE CONSULTING, INC. 401 K PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>1 SOURCE CONSULTING, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>52-2160405</b>	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

**VOYA RETIREMENT INSURANCE AND AN**

**71-0294708**

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

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

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

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

---

---

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

---

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

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

VOYA RETIREMENT INSURANCE AND ANNUI

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	RECORDKEEPING	26389	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

CBIZ INVESTMENT ADVISORY SERVICES

81-3968774

(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?
99	SERVICE PROVIDER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	14787	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

CBIZ BENEFITS AND INSURANCE SERVICE

31-1582098

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49	THIRD PARTY ADMIN	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	3109	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

**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
CBIZ INVESTMENT ADVISORY SERVICES	99	14787

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VOYA RETIREMENT INSURANCE AND ANNUI  71-0294708	OTHER FEES	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CBIZ BENEFITS AND INSURANCE SERVICE	49	3109

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VOYA RETIREMENT INSURANCE AND ANNUI  71-0294708	OTHER SERVICES	

(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.

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
---	--	---

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

<b>A</b> Name of plan <u>1 SOURCE CONSULTING, INC. 401 K PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN)	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>1 SOURCE CONSULTING, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>52-2160405</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
---------------	--

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MAP CONTRACT SEPARATE ACCOUNT D</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY</u>		
<b>c</b> EIN-PN <u>71-0294708-000</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5304771</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
--	--	--

For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>1 SOURCE CONSULTING, INC. 401 K PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>1 SOURCE CONSULTING, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>52-2160405</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
---------------	--------------------------------------

**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.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	93109	94060
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	16353	15809
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	18102	14149
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	5764992	5304771
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	1050179	1028017
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	6942735	6456806
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	6942735	6456806

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	28770	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	60480	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		89250
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	1644	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	15398	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		17042
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		570724
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		677016

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	1135753	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		1135753
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	26389	
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	453	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>	350	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		27192
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		1162945

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-485929
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: SMITH ELLIOTT KEARNS & COMPANY, LLC

(2) EIN: 52-0783935

**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
<b>a</b> 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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	243078
<b>b</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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>c</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>d</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>g</b> 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>h</b> 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>j</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>n</b> 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.	<input type="checkbox"/>	<input type="checkbox"/>	

**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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

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

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

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
--	---	--

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

<b>A</b> Name of plan <u>1 SOURCE CONSULTING, INC. 401 K PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>1 SOURCE CONSULTING, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>52-2160405</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**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): 71-0294708

**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	
---	--

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**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:

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

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

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

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

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

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

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

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

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

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

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

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703007A.

Audited  
Financial  
Statements

December 31,  
2024

---

1 Source  
Consulting, Inc.  
401(k) Profit  
Sharing Plan

## CONTENTS

	<b>PAGE</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1 – 4
<b>FINANCIAL STATEMENTS</b>	
Statements of Net Assets Available for Plan Benefits	5
Statement of Changes in Net Assets Available for Plan Benefits	6
Notes to Financial Statements	7 – 16
<b>SUPPLEMENTAL INFORMATION</b>	
Supplemental Schedule of Assets Held for Investment Purposes at Year End	17
Supplemental Schedule of Delinquent Participant Contributions	18 – 20



## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Trustee  
of 1 Source Consulting, Inc. 401(k) Profit Sharing Plan  
Largo, Maryland

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

We have performed audits of the financial statements of 1 Source Consulting, Inc. 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for plan benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of 1 Source Consulting, Inc. 401(k) Profit Sharing Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from Voya Retirement Insurance and Annuity Company (Voya), a qualified institution as of December 31, 2024 and 2023 and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

### *Opinion*

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 1 Source Consulting, Inc. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 1 Source Consulting, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 1 Source Consulting, Inc. 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 1 Source Consulting, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

#### ***Other Matter- Supplemental Schedules Required by ERISA***

The supplemental Schedule H, Part IV, line 4i – Schedule of Assets (Held at Year End) and Schedule H, Part IV, line 4a – Schedule of Delinquent Participant Contributions, as of or for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

*Smith Elliott Keenan & Company, LLC*

Camp Hill, Pennsylvania  
October 14, 2025

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Statements of Net Assets Available for Plan Benefits**  
**December 31, 2024 and 2023**

---

	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
Investments, at fair value		
Pooled separate accounts	\$ 5,304,771	\$ 5,764,992
Investments, at contract value		
Investment in general account (Voya fixed account)	<u>1,028,017</u>	<u>1,050,179</u>
Total investments	<u>6,332,788</u>	<u>6,815,171</u>
Receivables		
Employer contributions	94,060	93,109
Employee contributions	15,809	16,353
Notes receivable from participants	<u>25,914</u>	<u>29,867</u>
Total receivables	<u>135,783</u>	<u>139,329</u>
<b>TOTAL ASSETS/NET ASSETS AVAILABLE FOR PLAN BENEFITS</b>	<u><u>\$ 6,468,571</u></u>	<u><u>\$ 6,954,500</u></u>

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Statement of Changes in Net Assets Available for Plan Benefits**  
**Year Ended December 31, 2024**

---

	<b>2024</b>
<b>ADDITIONS TO NET ASSETS</b>	
Investment income	
Interest	\$ 15,398
Net appreciation in fair value of investments	570,724
	<u>586,122</u>
Interest income on notes receivable from participants	<u>1,644</u>
Contributions	
Employer	28,770
Employee	60,480
	<u>89,250</u>
Total Additions	<u>677,016</u>
<b>DEDUCTIONS FROM NET ASSETS</b>	
Benefits paid to participants or their beneficiaries	1,135,753
Administrative expenses	27,192
	<u>1,162,945</u>
Total Deductions	<u>1,162,945</u>
Net (Decrease)	(485,929)
<b>NET ASSETS AVAILABLE FOR PLAN BENEFITS, BEGINNING OF YEAR</b>	<u>6,954,500</u>
<b>NET ASSETS AVAILABLE FOR PLAN BENEFITS, END OF YEAR</b>	<u>\$ 6,468,571</u>

# 1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

---

### NOTE 1 PLAN DESCRIPTION

---

The following description of 1 Source Consulting, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

#### *General*

The Plan is a defined contribution plan with a 401(k) provision formed January 1, 2002. The Plan covers substantially all employees of 1 Source d/b/a Business Technology Integrators ("Plan Sponsor" or "Employer") who have completed three months of service and have attained the age of 18, notwithstanding, government contact employees who are eligible to participate upon their date of hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Administrator is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

In April 2018, the plan was amended to allow employees, whose first day of employment or reemployment with 1 Source is April 25, 2018 and were employed by Sevatec Inc. immediately prior to then, to enter the plan effective April 25, 2018.

#### *Contributions*

Each pay period, participants may contribute a percentage of pretax compensation, as defined in the Plan agreement, not to exceed a certain annual dollar limit set by law. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. Employer contributions consist of an employer safe harbor match equal to 100 percent of the first 3 percent of base compensation that a participant contributes to the Plan plus 50 percent of the next 2 percent of participant contributions. The Employer may also make additional contributions to the Plan at its discretion. The Employer did not make any such contributions during the year ended December 31, 2024.

Effective December 2, 2017, the Plan was amended to allow for an employer prevailing wage contribution. Employees hired under a prevailing wage contract are eligible to participate on the date of hire and will enter the Plan on that date. The employer will make a prevailing wage contribution on behalf of each participant who performs services subject to the prevailing wage law. The prevailing wage contribution shall be an amount equal to the balance of the fringe benefit payment for health and welfare for each participant (after deducting the cost of cash differential payments for the participant) based on the hourly contribution rate for the participant's employment classification, as defined. The prevailing wage contribution will be 100 percent vested. For the year ended December 31, 2024, the employer did not make any prevailing wage contributions.

Contributions are subject to certain IRS limitations.

# 1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

---

### NOTE 1 PLAN DESCRIPTION (CONTINUED)

---

#### *Participant Accounts*

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

#### *Vesting*

Participants are vested immediately in their contributions, Employer safe harbor matching contributions, and prevailing wage contributions plus actual earnings thereon. Vesting in any additional discretionary contributions and earnings thereon is based on years of continuous service according to the following schedule:

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

Participants automatically become fully vested upon reaching normal retirement age (65 years old) or in the event of disability or death.

#### *Notes Receivable from Participants*

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with the rate of interest offered by financial institutions at the time of the note origination. Principal and interest is paid ratably through semimonthly payroll deductions.

#### *Payment of Benefits*

On termination of service due to death, disability, retirement, or other reasons, a participant, or his or her beneficiary, may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Effective January 1, 2024 the mandatory distribution limit was increased from \$5,000 to \$7,000. Distributions of less than \$7,000 that meet the provisions for a mandatory distribution will be paid as a direct rollover into an individual retirement account designed by the Plan Administrator (for amounts between \$1,000 and \$7,000) or in cash (for amounts less than \$1,000) if the participant does not elect the distribution method. In addition, hardship and in-service distributions (for those age 59 ½ and older) are permitted if certain criteria are met.

# 1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

---

### NOTE 1 PLAN DESCRIPTION (CONTINUED)

---

#### *Forfeited Accounts*

At December 31, 2024 and 2023, available forfeited non-vested accounts totaled \$5,558 and \$3,049, respectively. These accounts will be used to reduce future employer contributions and pay plan expenses. In 2024, no forfeitures were used to reduce employer contributions or pay plan expenses.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

---

#### *Basis of Accounting*

The financial statements of the Plan are prepared on the accrual basis of accounting.

#### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

#### *Investment Valuation and Income Recognition*

Investments are reported at fair value, (except for the fully benefit responsive investment contract which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisor and Plan custodian. See Note 3 for discussion of fair value measurements.

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

#### *Contributions*

Contributions from Plan participants and matching contributions from the Employer are recorded in the year in which the employee contributions are withheld from compensation paid during the year.

#### *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.

# 1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

---

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

---

#### *Payment of Benefits*

Benefits are recorded when paid.

#### *Plan Expenses*

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Employer. Expenses that are paid by the Employer are excluded from these financial statements. Fees related to recordkeeping and benefit payments paid to participants, are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

### NOTE 3 FAIR VALUE MEASUREMENTS

---

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

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

**Level 2** – Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of relevant 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 and 2023.

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Notes to Financial Statements**

---

**NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)**

---

**Pooled Separate Accounts (Registered Investment Companies)**

Valued at their “accumulation unit value” (AUV). The separate account is valued daily as the number of accumulation units held multiplied by the AUV. The AUV is first established when a new fund starts and is then determined daily based on the net asset value of shares of the underlying fund, the fund’s dividends and the contract’s separate account charges. The fund AUV’s are available from the custodian. The contract’s daily asset charge (separate account charge) is communicated to plan management in the contract and applicable notice of change.

The following tables set forth by level, within the fair value hierarchy, the plan’s assets at fair value as of December 31, 2024 and 2023:

	<b>Assets at Fair Value as of December 31, 2024</b>			
	Level 1	Level 2	Level 3	Total
Investments measured at AUV*				
Pooled separate accounts	\$ -	\$ -	\$ -	\$ 5,304,771
Total investments at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,304,771</u>

	<b>Assets at Fair Value as of December 31, 2023</b>			
	Level 1	Level 2	Level 3	Total
Investments measured at AUV*				
Pooled separate accounts	\$ -	\$ -	\$ -	\$ 5,764,992
Total investments at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,764,992</u>

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

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Notes to Financial Statements**

**NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)**

***Investments Measured Using the Net Asset Value and Accumulation Unit Value per Share Practical Expedient***

The following table summarizes investments for which fair value is measured using the net asset value or accumulation unit value per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	2024	2023	Unfunded	Redemption	Redemption
	Fair Value	Fair Value	Commitments	Frequency (If Currently Eligible)	Notice Period
<b>Pooled Separate Accounts</b>					
Asset Allocation (a)	\$ 4,833,478	\$ 4,930,557	N/A	Daily	30 days
Balanced Fund (b)	6,571	8,772	N/A	Daily	30 days
Intermediate-Term Bond (c)	34,236	36,996	N/A	Daily	30 days
International Fund (d)	36,612	50,414	N/A	Daily	30 days
Large Cap Growth (e)	130,225	35,984	N/A	Daily	30 days
Large Cap Value (f)	198,186	634,564	N/A	Daily	30 days
Mid Cap Blend (g)	6,201	5,724	N/A	Daily	30 days
Mid Cap Growth (h)	5,685	4,944	N/A	Daily	30 days
Money Market (i)	8,511	8,513	N/A	Daily	30 days
Multi-Sector Bond (j)	29,995	30,052	N/A	Daily	30 days
Small Cap Value (k)	9,673	11,305	N/A	Daily	30 days
Real Estate (l)	5,398	7,167	N/A	Daily	30 days
Total	<u>\$ 5,304,771</u>	<u>\$ 5,764,992</u>			

(a) These funds seek to provide capital appreciation and current income consistent with its current asset allocation. The funds invest in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the workforce in or within a few years of the target year.

(b) This fund seeks conservation of capital, current income and long-term growth of capital and income. The fund uses a balanced approach to invest in a broad range of securities including common stocks and investment-grade bonds.

(c) This fund seeks to maximize total return through income and capital appreciation. Under normal market conditions, the fund invests at least 80% of its net assets in a portfolio of bonds.

(d) These funds seek long-term growth of capital to take advantage of investment opportunities generated by changes in international trade patterns and economic and political relationships by investing in common stocks of companies located around the world.

(e) This fund seeks to achieve long-term capital appreciation by investing mainly in companies believed to have above-average growth potential.

(f) These funds seek long-term growth of capital and current income and measures the investment return of large-capitalization stocks.

# 1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

---

### NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)

---

(g) This fund seeks to track the performance of a benchmark index that measures the investment return of mid-capitalization stocks.

(h) This fund seeks growth of capital by investing mainly in common stocks and seeks to reduce risk by diversifying among many companies, sectors and industries.

(i) This fund seeks to provide investors with a high level of current income consistent with preservation of capital and liquidity and the maintenance of a stable \$1.00 net asset value per share.

(j) This fund seeks to maximize current income; long-term capital appreciation is a secondary objective. The fund invests at least 65% of its total assets in a multi-sector portfolio of Fixed Income Instruments of varying maturities.

(k) These funds seek to track the performance of a benchmark index that measures the investment return of small-capitalization companies.

(l) This fund seeks to provide a high level of income and moderate long-term capital appreciation by tracking performance of the MSCI US Investable Market Real Estate 25/50 Index that measures the performance of publicly traded equity REIT's and other real estate-related investments.

### NOTE 4 INVESTMENT CONTRACT

---

The Plan holds a traditional fully benefit-responsive guaranteed investment contract with Voya Retirement Insurance and Annuity Company (Voya) totaling \$1,028,017 and \$1,050,179 as of December 31, 2024 and 2023, respectively. Voya maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specific interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1 percent. The crediting rate is reviewed on a semiannual basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Voya, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

# 1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

---

### NOTE 4 INVESTMENT CONTRACT (CONTINUED)

---

Certain events limit the ability of the Plan to transact at contract value with the contract issuer. Such events include:

- (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan),
- (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions,
- (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan,
- (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA,
- (5) premature termination of the contract.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include:

- (1) an uncured violation of the Plan's investment guidelines,
- (2) a breach of material obligations under the contract,
- (3) a material misrepresentation,
- (4) a material amendment to the agreements without the consent of the issuer.

### NOTE 5 CERTIFICATION BY CUSTODIAN

---

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments as of December 31, 2024 and 2023, and net appreciation in fair value of investments, interest, and interest income on notes receivable from participants for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Voya Retirement Insurance and Annuity Company, a qualified institution.

### NOTE 6 RELATED-PARTY TRANSACTIONS AND PARTIES IN INTEREST TRANSACTIONS

---

Certain Plan investments are managed by Voya Retirement Insurance and Annuity Company, the custodian as defined by the Plan, and therefore, these transactions qualify as party in interest transactions. Fees incurred by the plan for the investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment. The Plan made direct payments to Voya Retirement Insurance and Annuity Company of \$27,192 for recordkeeping services, which were not covered by revenue sharing. The Plan Sponsor pays directly any other fees related to the plan's operations.

# 1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

---

### NOTE 7 PLAN TERMINATION

---

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time, and to terminate the plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100 percent vested in their employer contributions.

### NOTE 8 TAX STATUS OF THE PLAN

---

The Employer adopted a Volume Submitter Profit Sharing Plan with CODA that received a favorable opinion letter from the Internal Revenue Service (IRS) on June 30, 2020. The opinion letter stated that the Volume Submitter Plan, as amended, is designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving this opinion letter; however, the Plan Administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the Plan Administrator believes the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority. The Plan is subject to routine audits by taxing jurisdictions, generally for a period of three years after the returns are filed; however, there are currently no audits for any tax periods in progress.

### NOTE 9 RISKS AND UNCERTAINTIES

---

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

### NOTE 10 CONCENTRATION OF INVESTMENTS

---

The following is a listing of significant concentrations of investments held as of December 31, 2024.

Vanguard Target Retirement 2025 Fund - Investor Shares	10%
Vanguard Target Retirement 2030 Fund - Investor Shares	17%
Vanguard Target Retirement 2035 Fund - Investor Shares	19%
Vanguard Target Retirement 2040 Fund - Investor Shares	17%
Voya Fixed Account (4062)	16%

# 1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

### NOTE 11 DELINQUENT EMPLOYEE DEFERRAL CONTRIBUTIONS

During 2024, 2023, 2022 and 2021, the plan sponsor did not remit certain participant contributions to the Plan in a timely manner, as defined by ERISA, which constitutes prohibited transactions. The majority of these late contributions were funded during 2024, 2023 and 2022. The plan Sponsor is working with the plan recordkeeper and third-party administrator to remit the additional unfunded contributions and determine and compensate participants for lost earnings resulting from the delay in remitting the contributions. See the attached Schedule of Delinquent Participant Contributions for a complete listing of the dates and amounts affected.

### NOTE 12 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of investments, at fair value per the financial statements as of December 31, 2024 and 2023, to the Form 5500. Voya Retirement Insurance and Annuity Company, the custodian of the Plan does not file separate Form 5500's for its sub-accounts and therefore the asset value of the pooled separate accounts held by the Plan must be reported on the Form 5500, Schedule H under the "value of interest in registered investment companies (mutual funds)" and not reported under the "value of interest in pooled separate accounts".

	2024	2023
<b>Financial Statement Presentation</b>		
Investments, at fair value		
Pooled separate accounts	<u>\$ 5,304,771</u>	<u>\$ 5,764,992</u>
<b>Form 5500 Presentation</b>		
Value of interest in registered investment companies (e.g., mutual funds)	<u>\$ 5,304,771</u>	<u>\$ 5,764,992</u>

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Form 5500:

	2024	2023
<b>Net Assets Available for Plan Benefits, per the Financial Statements</b>	<b>\$ 6,468,571</b>	<b>\$ 6,954,500</b>
Less defaulted loans deemed distributed	(11,765)	(11,765)
<b>Net Assets Available for Plan Benefits, per The Form 5500</b>	<u><b>\$ 6,456,806</b></u>	<u><b>\$ 6,942,735</b></u>

### NOTE 13 SUBSEQUENT EVENTS

The Plan has evaluated events and transactions subsequent to December 31, 2024 through October 14, 2025, the date these financial statements were available to be issued. Based on definitions and requirements of generally accepted accounting principles, the Plan has not identified any events between December 31, 2024 and October 14, 2025 that require recognition or disclosure in the financial statements.

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Form 5500 Schedule H, Part IV, Question 4i**  
**As of December 31, 2024**  
**EIN: 52-2160405; Plan No. 001**

Schedule of Assets Held for Investment Purposes at Year End

(a)	(b) Identity of issue, borrower, lesser, or similar party	(c) Description of investment including rate of interest, collateral, par, and maturity value	(d) Cost	(e) Current Value
	<u><i>Pooled Separate Accounts</i></u>			
*	Voya Retirement Insurance and Annuity Co.	American Funds Euro Pacific Growth Fund - R6	**	\$ 3,811
*	Voya Retirement Insurance and Annuity Co.	American Funds New Perspective Fund - R6	**	21,443
*	Voya Retirement Insurance and Annuity Co.	DFA International Core Equity Portfolio - Inst Class	**	11,358
*	Voya Retirement Insurance and Annuity Co.	Vanguard Mid-Cap Index Fund - Admiral Shares	**	6,201
*	Voya Retirement Insurance and Annuity Co.	Vanguard Small-Cap Index Fund - Admiral Shares	**	6,816
*	Voya Retirement Insurance and Annuity Co.	Vanguard Real Estate Index Fund - Admiral Shares	**	5,398
*	Voya Retirement Insurance and Annuity Co.	Eaton Vance - Atlanta Capital Small/ Mid Cap Fund - R6	**	5,685
*	Voya Retirement Insurance and Annuity Co.	DFA U.S. Targeted Value Portfolio - Inst Class	**	2,857
*	Voya Retirement Insurance and Annuity Co.	American Funds Growth Fund of America- R6	**	130,225
*	Voya Retirement Insurance and Annuity Co.	Vanguard 500 Index Fund - Admiral Shares	**	193,490
*	Voya Retirement Insurance and Annuity Co.	American Funds Washington Mutual Investors - R6	**	4,696
*	Voya Retirement Insurance and Annuity Co.	American Funds American Balanced Fund - R6	**	6,571
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2020 Fund - Investor Shares	**	201,834
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2025 Fund - Investor Shares	**	614,586
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2030 Fund - Investor Shares	**	1,103,237
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2035 Fund - Investor Shares	**	1,223,179
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2040 Fund - Investor Shares	**	1,061,184
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2045 Fund - Investor Shares	**	219,310
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2050 Fund - Investor Shares	**	78,911
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2055 Fund - Investor Shares	**	98,978
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2060 Fund - Investor Shares	**	84,947
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2065 Fund - Investor Shares	**	15,765
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement Income Fund- Investor Shares	**	131,547
*	Voya Retirement Insurance and Annuity Co.	Voya Intermediate Bond Fund - Class I	**	34,236
*	Voya Retirement Insurance and Annuity Co.	PIMCO Income Fund - Institutional Class	**	29,995
*	Voya Retirement Insurance and Annuity Co.	Voya Government Money Market Fund - Class A	**	8,511
				5,304,771
	<u><i>General Accounts</i></u>			
*	Voya Retirement Insurance and Annuity Co.	Voya Fixed Account (4062)	**	1,028,017
*	Participant Loans	Interest rates of 9.00%	0	14,149 #
			Total	\$ 6,346,937

\* Identifies a party-in-interest.

\*\* Cost is not reported as the plan is an individual account plan that is participant or beneficiary directed with respect to assets allocated to his/her account.

# The difference between participant loans, per Form 5500, reported above and the amount reported on the statement of net assets available for plan benefits of \$11,765 represents participant loans deemed distributed for 5500 purposes but not for financial statement purposes.

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Form 5500 Schedule H, Part IV, Question 4a – Schedule of Delinquent Participant Contributions**  
**For the Year Ended December 31, 2024**  
**EIN: 52-2160405; Plan No. 001**

Participant Contributions Transferred Late to the Plan			Total That Constitutes Nonexempt Prohibited Transactions						
			Check Here if Late Participant Loan Repayments are Included	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51			
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected*					
\$ 10,913	11/30/2020	2/17/2021		\$ 10,913	\$ -	\$ -	\$ -		
\$ 11,007	12/15/2020	2/17/2021		\$ 11,007	\$ -	\$ -	\$ -		
\$ 10,481	12/30/2020	2/17/2021		\$ 10,481	\$ -	\$ -	\$ -		
\$ 1,254	8/28/2020	2/18/2021	X	\$ 1,254	\$ -	\$ -	\$ -		
\$ 12,533	1/15/2021	2/17/2021	X	\$ 12,533	\$ -	\$ -	\$ -		
\$ 9,056	1/29/2021	2/17/2021	X	\$ 9,056	\$ -	\$ -	\$ -		
\$ 7,315	3/15/2021	3/25/2021		\$ 7,315	\$ -	\$ -	\$ -		
\$ 1,530	3/15/2021	4/5/2021	X	\$ 1,530	\$ -	\$ -	\$ -		
\$ 7,928	3/31/2021	4/13/2021	X	\$ 7,928	\$ -	\$ -	\$ -		
\$ 7,928	4/15/2021	4/27/2021	X	\$ 7,928	\$ -	\$ -	\$ -		
\$ 7,771	4/30/2021	5/14/2021	X	\$ 7,771	\$ -	\$ -	\$ -		
\$ 7,848	5/28/2021	6/11/2021	X	\$ 7,848	\$ -	\$ -	\$ -		
\$ 7,918	8/13/2021	8/27/2021	X	\$ 7,918	\$ -	\$ -	\$ -		
\$ 7,930	9/30/2021	10/26/2021	X	\$ 7,930	\$ -	\$ -	\$ -		
\$ 7,144	10/15/2021	10/28/2021		\$ 7,144	\$ -	\$ -	\$ -		
\$ 6,884	10/29/2021	12/02/2021		\$ 6,884	\$ -	\$ -	\$ -		
\$ 765	10/29/2021	11/23/2021	X	\$ 765	\$ -	\$ -	\$ -		
\$ 6,868	11/15/2021	12/02/2021		\$ 6,868	\$ -	\$ -	\$ -		
\$ 6,926	11/30/2021	12/13/2021		\$ 6,926	\$ -	\$ -	\$ -		
\$ 664	11/30/2021	12/14/2021	X	\$ 664	\$ -	\$ -	\$ -		
\$ 7,385	12/15/2021	2/4/2022	X	\$ 7,385	\$ -	\$ -	\$ -		
\$ 6,769	12/30/2021	1/13/2022	X	\$ 6,769	\$ -	\$ -	\$ -		
\$ 8,501	1/14/2022	1/25/2022	X	\$ 8,501	\$ -	\$ -	\$ -		
\$ 7,788	1/28/2022	1/30/2025		\$ 7,788	\$ -	\$ -	\$ -		
\$ 4,063	2/15/2022	3/2/2022		\$ 4,063	\$ -	\$ -	\$ -		
\$ 1,996	2/28/2022	9/14/2022		\$ 1,996	\$ -	\$ -	\$ -		
\$ 1,746	3/15/2022	9/14/2022		\$ 1,746	\$ -	\$ -	\$ -		
\$ 955	3/30/2022	9/14/2022		\$ 955	\$ -	\$ -	\$ -		
\$ 966	4/15/2022	9/14/2022		\$ 966	\$ -	\$ -	\$ -		
\$ 172	4/15/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -		
\$ 951	4/29/2022	9/14/2022		\$ 951	\$ -	\$ -	\$ -		
\$ 172	4/29/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -		

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Form 5500 Schedule H, Part IV, Question 4a – Schedule of Delinquent Participant Contributions**  
**For the Year Ended December 31, 2024**  
**EIN: 52-2160405; Plan No. 001**

Participant Contributions Transferred Late to the Plan			Total That Constitutes Nonexempt Prohibited Transactions						
			Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected *	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51		
Amount Withheld	Date Withheld	Date Remitted							
<i>(Continued)</i>									
\$ 975	5/13/2022	9/14/2022		\$ 975	\$ -	\$ -	\$ -	\$ -	
\$ 172	5/13/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -	\$ -	
\$ 975	5/27/2022	9/14/2022		\$ 975	\$ -	\$ -	\$ -	\$ -	
\$ 172	5/27/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -	\$ -	
\$ 900	6/15/2022	9/14/2022		\$ 900	\$ -	\$ -	\$ -	\$ -	
\$ 172	6/15/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -	\$ -	
\$ 965	6/30/2022	9/14/2022		\$ 965	\$ -	\$ -	\$ -	\$ -	
\$ 172	6/30/2022	8/31/2022	X	\$ 172	\$ -	\$ -	\$ -	\$ -	
\$ 975	7/15/2022	9/14/2022		\$ 975	\$ -	\$ -	\$ -	\$ -	
\$ 172	7/15/2022	8/31/2022	X	\$ 172	\$ -	\$ -	\$ -	\$ -	
\$ 969	7/29/2022	9/14/2022		\$ 969	\$ -	\$ -	\$ -	\$ -	
\$ 172	7/29/2022	8/31/2022	X	\$ 172	\$ -	\$ -	\$ -	\$ -	
\$ 966	8/12/2022	9/14/2022		\$ 966	\$ -	\$ -	\$ -	\$ -	
\$ 172	8/12/2022	8/31/2022	X	\$ 172	\$ -	\$ -	\$ -	\$ -	
\$ 244	8/12/2022	9/27/2022	X	\$ 244	\$ -	\$ -	\$ -	\$ -	
\$ 969	8/30/2022	9/14/2022		\$ 969	\$ -	\$ -	\$ -	\$ -	
\$ 721	9/15/2022	1/30/2025		\$ 721	\$ -	\$ -	\$ -	\$ -	
\$ 208	9/15/2022	12/23/2022		\$ 208	\$ -	\$ -	\$ -	\$ -	
\$ 172	9/15/2022	9/27/2022	X	\$ 172	\$ -	\$ -	\$ -	\$ -	
\$ 882	9/30/2022	12/23/2022	X	\$ 882	\$ -	\$ -	\$ -	\$ -	
\$ 147	9/30/2022	1/30/2025		\$ 147	\$ -	\$ -	\$ -	\$ -	
\$ 890	10/14/2022	12/23/2022	X	\$ 890	\$ -	\$ -	\$ -	\$ -	
\$ 136	10/14/2022	1/30/2025		\$ 136	\$ -	\$ -	\$ -	\$ -	
\$ 902	10/28/2022	12/23/2022	X	\$ 902	\$ -	\$ -	\$ -	\$ -	
\$ 15	10/28/2022	1/30/2025		\$ 15	\$ -	\$ -	\$ -	\$ -	
\$ 684	11/15/2022	12/23/2022	X	\$ 684	\$ -	\$ -	\$ -	\$ -	
\$ 903	11/30/2022	12/23/2022	X	\$ 903	\$ -	\$ -	\$ -	\$ -	
\$ 544	12/15/2022	1/30/2025		\$ 544	\$ -	\$ -	\$ -	\$ -	
\$ 359	12/15/2022	12/23/2022	X	\$ 359	\$ -	\$ -	\$ -	\$ -	
\$ 637	1/15/2023	7/20/2023		\$ 637	\$ -	\$ -	\$ -	\$ -	
\$ 672	1/30/2023	7/20/2023		\$ 672	\$ -	\$ -	\$ -	\$ -	

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Form 5500 Schedule H, Part IV, Question 4a – Schedule of Delinquent Participant Contributions**  
**For the Year Ended December 31, 2024**  
**EIN: 52-2160405; Plan No. 001**

Participant Contributions Transferred Late to the Plan			Total That Constitutes Nonexempt Prohibited Transactions						
			Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected *	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51		
Amount Withheld	Date Withheld	Date Remitted							
<i>(Continued)</i>									
\$ 1,758	2/15/2023	7/20/2023		\$ 1,758	\$ -	\$ -	\$ -	\$ -	
\$ 1,698	2/28/2023	7/20/2023		\$ 1,698	\$ -	\$ -	\$ -	\$ -	
\$ 1,741	3/15/2023	7/20/2023		\$ 1,741	\$ -	\$ -	\$ -	\$ -	
\$ 1,741	3/30/2023	7/20/2023		\$ 1,741	\$ -	\$ -	\$ -	\$ -	
\$ 1,730	4/15/2023	7/20/2023		\$ 1,730	\$ -	\$ -	\$ -	\$ -	
\$ 786	4/28/2023	11/3/2023		\$ 786	\$ -	\$ -	\$ -	\$ -	
\$ 3,274	5/15/2023	11/3/2023		\$ 3,274	\$ -	\$ -	\$ -	\$ -	
\$ 207	5/15/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 2,337	5/31/2023	11/3/2023		\$ 2,337	\$ -	\$ -	\$ -	\$ -	
\$ 207	5/31/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 2,229	6/15/2023	11/3/2023		\$ 2,229	\$ -	\$ -	\$ -	\$ -	
\$ 207	6/15/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,055	6/30/2023	11/3/2023		\$ 1,055	\$ -	\$ -	\$ -	\$ -	
\$ 207	6/30/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,741	7/14/2023	9/13/2023		\$ 1,741	\$ -	\$ -	\$ -	\$ -	
\$ 207	7/14/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,980	7/28/2023	9/13/2023	X	\$ 1,980	\$ -	\$ -	\$ -	\$ -	
\$ 1,011	8/11/2023	9/13/2023	X	\$ 1,011	\$ -	\$ -	\$ -	\$ -	
\$ 1,939	8/28/2023	9/13/2023	X	\$ 1,939	\$ -	\$ -	\$ -	\$ -	
\$ 1,758	9/30/2023	1/30/2025		\$ 1,758	\$ -	\$ -	\$ -	\$ -	
\$ 207	9/30/2023	11/3/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,615	10/15/2023	1/30/2025		\$ 1,615	\$ -	\$ -	\$ -	\$ -	
\$ 207	10/15/2023	11/3/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,424	11/30/2023	1/5/2024	X	\$ 1,424	\$ -	\$ -	\$ -	\$ -	
\$ 1,413	12/15/2023	1/5/2024	X	\$ 1,413	\$ -	\$ -	\$ -	\$ -	
\$ 1,413	1/12/2024	2/7/2024	X	\$ 1,413	\$ -	\$ -	\$ -	\$ -	
\$ 2,406	2/15/2024	4/3/2024	X	\$ 2,406	\$ -	\$ -	\$ -	\$ -	
\$ 2,802	2/29/2024	4/3/2024	X	\$ 2,802	\$ -	\$ -	\$ -	\$ -	
\$ 2,851	3/15/2024	4/4/2024	X	\$ 2,851	\$ -	\$ -	\$ -	\$ -	
\$ 1,779	4/12/2024	6/17/2024	X	\$ 1,779	\$ -	\$ -	\$ -	\$ -	

\*Plan Sponsor is working with plan service providers to determine and remit lost earnings.

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Form 5500 Schedule H, Part IV, Question 4a – Schedule of Delinquent Participant Contributions**  
**For the Year Ended December 31, 2024**  
**EIN: 52-2160405; Plan No. 001**

Participant Contributions Transferred Late to the Plan			Total That Constitutes Nonexempt Prohibited Transactions						
			Check Here if Late Participant Loan Repayments are Included	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51			
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected*					
\$ 10,913	11/30/2020	2/17/2021		\$ 10,913	\$ -	\$ -	\$ -		
\$ 11,007	12/15/2020	2/17/2021		\$ 11,007	\$ -	\$ -	\$ -		
\$ 10,481	12/30/2020	2/17/2021		\$ 10,481	\$ -	\$ -	\$ -		
\$ 1,254	8/28/2020	2/18/2021	X	\$ 1,254	\$ -	\$ -	\$ -		
\$ 12,533	1/15/2021	2/17/2021	X	\$ 12,533	\$ -	\$ -	\$ -		
\$ 9,056	1/29/2021	2/17/2021	X	\$ 9,056	\$ -	\$ -	\$ -		
\$ 7,315	3/15/2021	3/25/2021		\$ 7,315	\$ -	\$ -	\$ -		
\$ 1,530	3/15/2021	4/5/2021	X	\$ 1,530	\$ -	\$ -	\$ -		
\$ 7,928	3/31/2021	4/13/2021	X	\$ 7,928	\$ -	\$ -	\$ -		
\$ 7,928	4/15/2021	4/27/2021	X	\$ 7,928	\$ -	\$ -	\$ -		
\$ 7,771	4/30/2021	5/14/2021	X	\$ 7,771	\$ -	\$ -	\$ -		
\$ 7,848	5/28/2021	6/11/2021	X	\$ 7,848	\$ -	\$ -	\$ -		
\$ 7,918	8/13/2021	8/27/2021	X	\$ 7,918	\$ -	\$ -	\$ -		
\$ 7,930	9/30/2021	10/26/2021	X	\$ 7,930	\$ -	\$ -	\$ -		
\$ 7,144	10/15/2021	10/28/2021		\$ 7,144	\$ -	\$ -	\$ -		
\$ 6,884	10/29/2021	12/02/2021		\$ 6,884	\$ -	\$ -	\$ -		
\$ 765	10/29/2021	11/23/2021	X	\$ 765	\$ -	\$ -	\$ -		
\$ 6,868	11/15/2021	12/02/2021		\$ 6,868	\$ -	\$ -	\$ -		
\$ 6,926	11/30/2021	12/13/2021		\$ 6,926	\$ -	\$ -	\$ -		
\$ 664	11/30/2021	12/14/2021	X	\$ 664	\$ -	\$ -	\$ -		
\$ 7,385	12/15/2021	2/4/2022	X	\$ 7,385	\$ -	\$ -	\$ -		
\$ 6,769	12/30/2021	1/13/2022	X	\$ 6,769	\$ -	\$ -	\$ -		
\$ 8,501	1/14/2022	1/25/2022	X	\$ 8,501	\$ -	\$ -	\$ -		
\$ 7,788	1/28/2022	1/30/2025		\$ 7,788	\$ -	\$ -	\$ -		
\$ 4,063	2/15/2022	3/2/2022		\$ 4,063	\$ -	\$ -	\$ -		
\$ 1,996	2/28/2022	9/14/2022		\$ 1,996	\$ -	\$ -	\$ -		
\$ 1,746	3/15/2022	9/14/2022		\$ 1,746	\$ -	\$ -	\$ -		
\$ 955	3/30/2022	9/14/2022		\$ 955	\$ -	\$ -	\$ -		
\$ 966	4/15/2022	9/14/2022		\$ 966	\$ -	\$ -	\$ -		
\$ 172	4/15/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -		
\$ 951	4/29/2022	9/14/2022		\$ 951	\$ -	\$ -	\$ -		
\$ 172	4/29/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -		

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Form 5500 Schedule H, Part IV, Question 4a – Schedule of Delinquent Participant Contributions**  
**For the Year Ended December 31, 2024**  
**EIN: 52-2160405; Plan No. 001**

Participant Contributions Transferred Late to the Plan			Total That Constitutes Nonexempt Prohibited Transactions				
			Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected *	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Amount Withheld	Date Withheld	Date Remitted					
<i>(Continued)</i>							
\$ 975	5/13/2022	9/14/2022		\$ 975	\$ -	\$ -	\$ -
\$ 172	5/13/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -
\$ 975	5/27/2022	9/14/2022		\$ 975	\$ -	\$ -	\$ -
\$ 172	5/27/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -
\$ 900	6/15/2022	9/14/2022		\$ 900	\$ -	\$ -	\$ -
\$ 172	6/15/2022	6/24/2022	X	\$ 172	\$ -	\$ -	\$ -
\$ 965	6/30/2022	9/14/2022		\$ 965	\$ -	\$ -	\$ -
\$ 172	6/30/2022	8/31/2022	X	\$ 172	\$ -	\$ -	\$ -
\$ 975	7/15/2022	9/14/2022		\$ 975	\$ -	\$ -	\$ -
\$ 172	7/15/2022	8/31/2022	X	\$ 172	\$ -	\$ -	\$ -
\$ 969	7/29/2022	9/14/2022		\$ 969	\$ -	\$ -	\$ -
\$ 172	7/29/2022	8/31/2022	X	\$ 172	\$ -	\$ -	\$ -
\$ 966	8/12/2022	9/14/2022		\$ 966	\$ -	\$ -	\$ -
\$ 172	8/12/2022	8/31/2022	X	\$ 172	\$ -	\$ -	\$ -
\$ 244	8/12/2022	9/27/2022	X	\$ 244	\$ -	\$ -	\$ -
\$ 969	8/30/2022	9/14/2022		\$ 969	\$ -	\$ -	\$ -
\$ 721	9/15/2022	1/30/2025		\$ 721	\$ -	\$ -	\$ -
\$ 208	9/15/2022	12/23/2022		\$ 208	\$ -	\$ -	\$ -
\$ 172	9/15/2022	9/27/2022	X	\$ 172	\$ -	\$ -	\$ -
\$ 882	9/30/2022	12/23/2022	X	\$ 882	\$ -	\$ -	\$ -
\$ 147	9/30/2022	1/30/2025		\$ 147	\$ -	\$ -	\$ -
\$ 890	10/14/2022	12/23/2022	X	\$ 890	\$ -	\$ -	\$ -
\$ 136	10/14/2022	1/30/2025		\$ 136	\$ -	\$ -	\$ -
\$ 902	10/28/2022	12/23/2022	X	\$ 902	\$ -	\$ -	\$ -
\$ 15	10/28/2022	1/30/2025		\$ 15	\$ -	\$ -	\$ -
\$ 684	11/15/2022	12/23/2022	X	\$ 684	\$ -	\$ -	\$ -
\$ 903	11/30/2022	12/23/2022	X	\$ 903	\$ -	\$ -	\$ -
\$ 544	12/15/2022	1/30/2025		\$ 544	\$ -	\$ -	\$ -
\$ 359	12/15/2022	12/23/2022	X	\$ 359	\$ -	\$ -	\$ -
\$ 637	1/15/2023	7/20/2023		\$ 637	\$ -	\$ -	\$ -
\$ 672	1/30/2023	7/20/2023		\$ 672	\$ -	\$ -	\$ -

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Form 5500 Schedule H, Part IV, Question 4a – Schedule of Delinquent Participant Contributions**  
**For the Year Ended December 31, 2024**  
**EIN: 52-2160405; Plan No. 001**

Participant Contributions Transferred Late to the Plan			Total That Constitutes Nonexempt Prohibited Transactions						
			Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected*	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51		
Amount Withheld	Date Withheld	Date Remitted							
<i>(Continued)</i>									
\$ 1,758	2/15/2023	7/20/2023		\$ 1,758	\$ -	\$ -	\$ -	\$ -	
\$ 1,698	2/28/2023	7/20/2023		\$ 1,698	\$ -	\$ -	\$ -	\$ -	
\$ 1,741	3/15/2023	7/20/2023		\$ 1,741	\$ -	\$ -	\$ -	\$ -	
\$ 1,741	3/30/2023	7/20/2023		\$ 1,741	\$ -	\$ -	\$ -	\$ -	
\$ 1,730	4/15/2023	7/20/2023		\$ 1,730	\$ -	\$ -	\$ -	\$ -	
\$ 786	4/28/2023	11/3/2023		\$ 786	\$ -	\$ -	\$ -	\$ -	
\$ 3,274	5/15/2023	11/3/2023		\$ 3,274	\$ -	\$ -	\$ -	\$ -	
\$ 207	5/15/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 2,337	5/31/2023	11/3/2023		\$ 2,337	\$ -	\$ -	\$ -	\$ -	
\$ 207	5/31/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 2,229	6/15/2023	11/3/2023		\$ 2,229	\$ -	\$ -	\$ -	\$ -	
\$ 207	6/15/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,055	6/30/2023	11/3/2023		\$ 1,055	\$ -	\$ -	\$ -	\$ -	
\$ 207	6/30/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,741	7/14/2023	9/13/2023		\$ 1,741	\$ -	\$ -	\$ -	\$ -	
\$ 207	7/14/2023	7/28/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,980	7/28/2023	9/13/2023	X	\$ 1,980	\$ -	\$ -	\$ -	\$ -	
\$ 1,011	8/11/2023	9/13/2023	X	\$ 1,011	\$ -	\$ -	\$ -	\$ -	
\$ 1,939	8/28/2023	9/13/2023	X	\$ 1,939	\$ -	\$ -	\$ -	\$ -	
\$ 1,758	9/30/2023	1/30/2025		\$ 1,758	\$ -	\$ -	\$ -	\$ -	
\$ 207	9/30/2023	11/3/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,615	10/15/2023	1/30/2025		\$ 1,615	\$ -	\$ -	\$ -	\$ -	
\$ 207	10/15/2023	11/3/2023	X	\$ 207	\$ -	\$ -	\$ -	\$ -	
\$ 1,424	11/30/2023	1/5/2024	X	\$ 1,424	\$ -	\$ -	\$ -	\$ -	
\$ 1,413	12/15/2023	1/5/2024	X	\$ 1,413	\$ -	\$ -	\$ -	\$ -	
\$ 1,413	1/12/2024	2/7/2024	X	\$ 1,413	\$ -	\$ -	\$ -	\$ -	
\$ 2,406	2/15/2024	4/3/2024	X	\$ 2,406	\$ -	\$ -	\$ -	\$ -	
\$ 2,802	2/29/2024	4/3/2024	X	\$ 2,802	\$ -	\$ -	\$ -	\$ -	
\$ 2,851	3/15/2024	4/4/2024	X	\$ 2,851	\$ -	\$ -	\$ -	\$ -	
\$ 1,779	4/12/2024	6/17/2024	X	\$ 1,779	\$ -	\$ -	\$ -	\$ -	

\*Plan Sponsor is working with plan service providers to determine and remit lost earnings.

**1 SOURCE CONSULTING, INC. 401(K) PROFIT SHARING PLAN**  
**Form 5500 Schedule H, Part IV, Question 4i**  
**As of December 31, 2024**  
**EIN: 52-2160405; Plan No. 001**

Schedule of Assets Held for Investment Purposes at Year End

(a)	(b) Identity of issue, borrower, lesser, or similar party	(c) Description of investment including rate of interest, collateral, par, and maturity value	(d) Cost	(e) Current Value
	<u>Pooled Separate Accounts</u>			
*	Voya Retirement Insurance and Annuity Co.	American Funds Euro Pacific Growth Fund - R6	**	\$ 3,811
*	Voya Retirement Insurance and Annuity Co.	American Funds New Perspective Fund - R6	**	21,443
*	Voya Retirement Insurance and Annuity Co.	DFA International Core Equity Portfolio - Inst Class	**	11,358
*	Voya Retirement Insurance and Annuity Co.	Vanguard Mid-Cap Index Fund - Admiral Shares	**	6,201
*	Voya Retirement Insurance and Annuity Co.	Vanguard Small-Cap Index Fund - Admiral Shares	**	6,816
*	Voya Retirement Insurance and Annuity Co.	Vanguard Real Estate Index Fund - Admiral Shares	**	5,398
*	Voya Retirement Insurance and Annuity Co.	Eaton Vance - Atlanta Capital Small/ Mid Cap Fund - R6	**	5,685
*	Voya Retirement Insurance and Annuity Co.	DFA U.S. Targeted Value Portfolio - Inst Class	**	2,857
*	Voya Retirement Insurance and Annuity Co.	American Funds Growth Fund of America- R6	**	130,225
*	Voya Retirement Insurance and Annuity Co.	Vanguard 500 Index Fund - Admiral Shares	**	193,490
*	Voya Retirement Insurance and Annuity Co.	American Funds Washington Mutual Investors - R6	**	4,696
*	Voya Retirement Insurance and Annuity Co.	American Funds American Balanced Fund - R6	**	6,571
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2020 Fund - Investor Shares	**	201,834
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2025 Fund - Investor Shares	**	614,586
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2030 Fund - Investor Shares	**	1,103,237
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2035 Fund - Investor Shares	**	1,223,179
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2040 Fund - Investor Shares	**	1,061,184
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2045 Fund - Investor Shares	**	219,310
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2050 Fund - Investor Shares	**	78,911
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2055 Fund - Investor Shares	**	98,978
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2060 Fund - Investor Shares	**	84,947
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement 2065 Fund - Investor Shares	**	15,765
*	Voya Retirement Insurance and Annuity Co.	Vanguard Target Retirement Income Fund- Investor Shares	**	131,547
*	Voya Retirement Insurance and Annuity Co.	Voya Intermediate Bond Fund - Class I	**	34,236
*	Voya Retirement Insurance and Annuity Co.	PIMCO Income Fund - Institutional Class	**	29,995
*	Voya Retirement Insurance and Annuity Co.	Voya Government Money Market Fund - Class A	**	8,511
				5,304,771
	<u>General Accounts</u>			
*	Voya Retirement Insurance and Annuity Co.	Voya Fixed Account (4062)	**	1,028,017
*	Participant Loans	Interest rates of 9.00%	0	14,149 #
			Total	\$ 6,346,937

\* Identifies a party-in-interest.

\*\* Cost is not reported as the plan is an individual account plan that is participant or beneficiary directed with respect to assets allocated to his/her account.

# The difference between participant loans, per Form 5500, reported above and the amount reported on the statement of net assets available for plan benefits of \$11,765 represents participant loans deemed distributed for 5500 purposes but not for financial statement purposes.