Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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

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

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

D Check box if filing under:
- ☐ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

1b Three-digit plan number (PN) ▶ 502

1c Effective date of plan 12/01/1999

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
WORKSMART SYSTEMS, INC.

8531 BASH ST.
INDIANAPOLIS, IN 46250

2b Employer Identification Number (EIN) 35-2060071

2c Plan Sponsor's telephone number 317-585-7870

2d Business code (see instructions) 541990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	05/11/2026	MATTHEW T. THOMAS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	10700
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	10700
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	10616
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	10616
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	0
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

4A 4B 4D 4E 4F 4H

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 8
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 151813022

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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
METROPOLITAN LIFE INSURANCE 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
13-5581829	65978	0241912	16411	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
1172911	167553

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

WHARTON INSURANCE & FINANCIAL SERV.
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
893719	55838	PRODUCER SERVICE FEES	3

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

WHARTON INSURANCE & FINANCIAL SERV.
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
279192	0	N/A	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid	
PHRI LLC	35 PARKWOOD DR. HOPKINTON, MA 01748

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	111715	PRODUCER SERVICE FEES	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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** [X] Life insurance
- **e** [X] Temporary disability (accident and sickness)
- **f** [X] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [X] Other (specify) ▶ AD&D

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	5646764
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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
METROPOLITAN LIFE INSURANCE 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
13-5581829	65978	0242217	2949	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
100166	12020

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

WHARTON INSURANCE & FINANCIAL SERV
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
80133	4007	PRODUCER SERVICE FEES	3

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

WHARTON INSURANCE
12735 MEETING HOUSE RD
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20033	0	BASE COMMISSIONS	3

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

PHRI LLC

35 PARKWOOD DR.
HOPLINTON, MA 01748

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	8013	PRODUCER SERVICE FEES	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	412161
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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
METROPOLITAN LIFE INSURANCE 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
13-5581829	65978	0242216	1989	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
109421	16413

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

WHARTON INSURANCE & FINANCIAL SERV
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
82066	5471	PRODUCER SERVICE FEES	3

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

WHARTON INSURANCE
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
27355	0	BASE COMMISSIONS	3

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

PHRI LLC

35 PARKWOOD DR.
HOPKINTON, MA 01748

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	Fees and other commissions paid **(d)** Purpose	**(e)** Organization code
0	10942	PRODUCER SERVICE FEES	3

(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 **(c)** Amount	Fees and other commissions paid **(d)** Purpose	**(e)** Organization code

(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 **(c)** Amount	Fees and other commissions paid **(d)** Purpose	**(e)** Organization code

(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 **(c)** Amount	Fees and other commissions paid **(d)** Purpose	**(e)** Organization code

(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 **(c)** Amount	Fees and other commissions paid **(d)** Purpose	**(e)** Organization code

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	564213
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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
METROPOLITAN LIFE INSURANCE 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
13-5581829	65978	0242218	2113	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
70433	8452

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

WHARTON INSURANCE & FINANCIAL SERV
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
56346	2817	PRODUCER SERVICE FEES	3

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

WHARTON INSURANCE
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
14087	0	N/A	3

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

PHRI LLC

35 PARKWOOD DR.
HOPKINTON, MA 01748

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	(d) Purpose	(e) Organization code
0	5635	PRODUCER SERVICE FEES	3

(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 (c) Amount	(d) Purpose	(e) Organization code

(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 (c) Amount	(d) Purpose	(e) Organization code

(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 (c) Amount	(d) Purpose	(e) Organization code

(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 (c) Amount	(d) Purpose	(e) Organization code

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	299289
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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
UNITED HEALTHCARE INSURANCE 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
36-2739571	79413	930376	563	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
13	0

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

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

ROGERS BENEFIT GROUP, INC.
7310 N 16TH ST., STE. 226
PHOENIX, AZ 85020

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
13	0	N/A	3

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

WHARTON INSURANCE & FINANCIAL
12535 PEMBROOKE CIRCLE
CARMEL, IA 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	N/A	3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	2530176
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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
METROPOLITAN GENERAL INSURANCE PLAN

(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
22-2342710	39950	9905991	937	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
30281	0

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

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

WHARTON INSURANCE & FINANCIAL SERV
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
30281	0	N/A	3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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** [X] Other (specify) ▶ LEGAL

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	199593
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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
HEALTH AND HUMAN RESOURCE CENTER

(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
33-0052273	60054	623825	14	05/01/2024	04/30/2025

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

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

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

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

HEALTH AND HUMAN RESOURCE CENTER
151 FARMINGTON AVE RSAA
HARTFORD, CA 06156

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	N/A	3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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** [X] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	202
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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
ANTHEM INSURANCE 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
35-0781558	28207	W12600	6973	01/01/2025	12/31/2025

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

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

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

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

WHARTON INSURANCE & FINANCIAL SERV
12735 MEETING HOUSE RD #100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	SERVICE FEES	3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

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** [X] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [X] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	4580886
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

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

(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)

ANTHEM INSURANCE COMPANIES

3075 VANDERCAR WAY
CINCINNATI, OH 45209

35-0781558

(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?
12 13 15 49 62	SERVICE PROVIDER	827122	Yes [X] No [ ]	Yes [X] No [ ]	1150722	Yes [ ] No [X]

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

MILLIMAN, INC.

1120 SOUTH 101 STREET STE 4
OMAHA, NE 68124-1088

(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	SERVICE PROVIDER	413933	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

DELTA DENTAL OF INDIANA

225 S. EAST STREET, SUITE 358
INDIANAPOLIS, IN 46202

35-1545647

(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?
12 13	BENEFIT ADMINISTRATOR	264574	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

AETNA BEHAVIORAL HEALTH, LLC

151 FARMINGTON AVE RSAA
HARTFORD, CT 06156

33-0052273

(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?
14	PLAN ADMIN	85211	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WHARTON INSURANCE & FINANCIAL SERV

12735 MEETING HOUSE RD STE 100
CARMEL, IN 46032

(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?
22	AGENT/AGENCY	0	Yes [X] No [ ]	Yes [ ] No [X]	11325	Yes [ ] No [X]

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

HEALTH AND HUMAN RESOURCE CENTER

151 FARMINGTON AVE RSAA
HARTFORD, CT 06156

33-0052273

(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?
14	PLAN ADMIN	202	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ANTHEM INSURANCE COMPANIES	12 13 15 62	9707423

(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.
CARELONRX, RX 450 HEADQUARTERS PLAZA 7TH FLOOR EAST TOWER MORRISTOWN, NJ 07960 82-3062245	PRESCRIPTION DRUG REBATES AND RELATED ADMINISTRATION FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
WHARTON INSURANCE & FINANCIAL	22	11325

(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.
DELTA DENTAL OF INDIANA 12735 MEETING HOUSE RD. STE 100 CARMEL, IN 46032 35-1545647	NEW BUSINESS BONUS/RETENTION BONUS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ANTHEM INSURANCE COMPANIES	22 55 56	72531

(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.
HYLANT GROUP, INC. 34-1880366	FEES PAID 5

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H
(Form 5500)

Department of the Treasury
Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WORKSMART SYSTEMS, INC. HEALTH BENEFITS PLAN

B Three-digit plan number (PN) ▶ 502

C Plan sponsor's name as shown on line 2a of Form 5500
WORKSMART SYSTEMS, INC.

D Employer Identification Number (EIN)
35-2060071

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1993259	5175402
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	2759726	778132
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	4400	4400

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	4757385	5957934
Liabilities			
1g Benefit claims payable	1g	4637376	5087635
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	1891	0
1k Total liabilities (add all amounts in lines 1g through1j)	1k	4639267	5087635
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	118118	870299

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	62925536	
(B) Participants	2a(1)(B)	28701745	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		91627281
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		91627281
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	84788463	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		84788463
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	885820	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	413933	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	4786884	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		6086637
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		90875100
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		752181
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [ ] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [X] 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: DEAN DORTON ALLEN FORD, PLLC **(2)** EIN: 27-3858252

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		7600000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

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

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

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

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

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

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

Financial Statements

for

WORKSMART SYSTEMS, INC.
EMPLOYEE BENEFIT TRUST

Year Ended December 31, 2025

With Independent Auditor's Report

WORKSMART SYSTEMS, INC. EMPLOYEE BENEFIT TRUST
TABLE OF CONTENTS

PAGE

DEANDORTON

INDEPENDENT AUDITOR'S REPORT

The Employee Benefit Trust Committee
WorkSmart Systems, Inc. Employee Benefit Trust
Indianapolis, Indiana

Opinion

We have audited the accompanying financial statements of WorkSmart Systems, Inc. Employee Benefit Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2025 and 2024, the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2025, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits (modified cash basis) of the Plan as of December 31, 2025 and 2024, and the changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2025 in accordance with the modified cash basis of accounting.

Basis for Opinion

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

Basis of Accounting

We draw attention to the Basis of Accounting note to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in the Basis of Accounting note to the financial statements; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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.

Dean Dorton Allen Ford, PLLC

Indianapolis, Indiana
May 6, 2026

WORKSMART SYSTEMS, INC. EMPLOYEE BENEFIT TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)

	December 31,	
	2025	**2024**
ASSETS		
Cash	$ 5,175,402	$ 1,993,259
Reinsurance Receivable	777,550	2,759,726
Receivable - Related Party	582	-
Dental Deposit	4,400	4,400
Total Assets	5,957,934	4,757,385
LIABILITIES		
Advance Funding	-	1,891
Total Liabilities	-	1,891
Net Assets Available for Benefits	$ 5,957,934	$ 4,755,494

See accompanying notes.

WORKSMART SYSTEMS, INC. EMPLOYEE BENEFIT TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)

	Year Ended December 31, 2025
Additions to Net Assets Attributed to Contributions	
Participant	$ 28,701,745
Employer	62,925,536
Total Contributions	91,627,281
Deductions from Net Assets Attributed to	
Claims Paid, Net	84,338,204
Premiums Paid	4,786,884
Administrative Expenses	1,299,753
Total Deductions	90,424,841
Net Increase	1,202,440
Net Assets Available for Benefits	
Beginning of Plan Year	4,755,494
End of Plan Year	$ 5,957,934

See accompanying notes.

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the WorkSmart Systems, Inc. Employee Benefit Trust (the Plan) provides only general information. Participants should refer to the Plan document and the summary Plan description for a more complete description of the Plan's provisions.

General

The Plan was established by WorkSmart Systems, Inc. (the Company), a Professional Employer Organization (PEO), in December 1999. Each participating company (Co-Employer) elects the eligibility requirements of the Plan that will be applicable to its group of employees. The Plan provides health benefits to full time employees employed by WorkSmart Systems, Inc. and covered dependents. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Employee Benefit Trust Committee oversees governance of the Plan.

Benefits

The Plan provides health benefits (medical, vision, dental, and prescription drugs) to full-time employees and their covered dependents. The Plan also provides continuation of certain benefits upon termination of employment through the Consolidated Omnibus Budget Reconciliation Act (COBRA).

Stop-Loss Coverage

The Plan has entered into a stop-loss insurance arrangement in an effort to limit its exposure for self-insured benefits (individual participant claims over a specific dollar amount, as well as its aggregate exposure for all claims). Aggregate stop-loss policies typically cover claims over 125% of expected claims, and the 125% coverage is required for a self-insured PEO plan by the State of Indiana. The Plan pays the full cost of the stop-loss insurance.

Self-Insured Benefits

Plan benefits are self-insured. The claims for self-insured benefits are processed by the Plan’s third-party claims processors under administrative services only (ASO) arrangements. The claims processors pay claims directly to or on behalf of participants and are then reimbursed by the Plan. Despite the Plan’s utilization of third-party claims processors, ultimate responsibility for payments to providers and participants is retained by the Plan. The Plan utilizes a pharmacy rebate program which periodically makes refunds to the Plan based on the Plan’s actual utilization patterns of specific drugs.

Contributions

Participants contribute specified amounts based on applicable monthly premiums for their respective benefit elections. In addition, each Co-Employer may make contributions. Any deficiency of the Plan’s net assets over Incurred But Not Reported (IBNR) claims is funded by the Company as determined by the Plan’s actuary.

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Under that basis, the only assets recognized are cash, cash deposits, and receivables and payables. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized in the financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The process of preparing the financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from estimated amounts.

Payment of Benefits

Claim payments are recorded when they are paid to the third-party claims processors.

Rebates

The Plan utilizes a Pharmacy Benefit Manager (PBM) that provides rebate payments to the Plan based on actual prescription drug utilization pattern for certain medications. In addition, the Plan receives pharmacy administrative fee rebates from the PBM, which are calculated based on a fixed per-subscriber rate. Rebates are recorded when received.

Administrative Expenses

The Plan pays administrative expenses that consist of administrative fees paid to third-party claims processors. The Plan also pays actuarial fees. These expenses are reported on the statement of changes in net assets available for benefits (modified cash basis) as administrative expenses.

Tax Status

The trust established under the Plan to hold the Plan's assets is intended to qualify pursuant to Section 501(c) 9 of the Internal Revenue Code (IRC), and, accordingly, the trust's net investment income is exempt from income taxes. The Plan administrator believes that the trust, as amended, continues to qualify and to operate in accordance with applicable provisions of the IRC.

Currently, the prior three years are open under Federal statutes of limitations and remain subject to review and change. The Plan is not currently under audit.

Subsequent Events

The Plan has evaluated subsequent events through May 6, 2026, which is the date the financial statements were available to be issued.

NOTE 3 – CASH

At various times throughout the year, the Plan may have cash in financial institutions in excess of the insured limits. The Federal Deposit Insurance Corporation (FDIC) insures account balances up to $250,000 for each business depositor.

NOTE 4 – INCURRED BUT NOT REPORTED (IBNR) RESERVES CALCULATION

Milliman, Inc. (the Plan Actuary) has performed a calculation of the IBNR reserve of the Plan's medical, prescription drugs and dental plans at December 31, 2025 and 2024. Based on their calculations, the Plan should be holding approximately $5,088,000 and $4,637,000 in medical, prescription drugs and dental IBNR reserves as of December 31, 2025 and 2024, respectively. This represents 7.9% and 7.4% of total annual paid claims during 2025 and 2024, respectively.

The methodology used to calculate the Plan's reserve was the "Development Method" which uses claims data by paid date and incurred date since January 1, 2017. If the incurred and paid dates and stop-loss reimbursements are available, the reserve is adjusted accordingly. As of December 31, 2025 and 2024, the net assets available for benefits are $870,299 and $118,118, respectively, above the necessary IBNR reserves.

It is the Trustees fiduciary responsibility to the Plan to maintain an adequate level of reserves. The Company continues to monitor the reserve levels going forward to ensure financial stability and viability.

NOTE 5 – STOP-LOSS

Premiums for stop-loss insurance are included in premium payments in the accompanying statement of changes in net assets available for benefits (modified cash basis).

Stop-loss refunds totaling $1,665,784 for the year ended December 31, 2025 have been netted with claims paid in the accompanying statement of changes in net assets available for benefits (modified cash basis).

NOTE 6 – REBATES

Pharmacy rebates totaling $2,681,197 have been netted with claims paid in the accompanying statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2025.

Pharmacy administrative fee rebates totaling $6,196,329 have been netted with administrative expenses in the accompanying statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2025.

NOTE 7 – PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to modify the benefits provided and contributions required of participants and to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event of termination of the Plan, remaining assets will be applied in a uniform and nondiscriminatory manner toward the provision of benefits for or on account of the participants. No assets of the Plan may revert to the Company or be used for purposes other than for the exclusive benefit of the Plan's participants.

NOTE 8 – ADMINISTRATIVE EXPENSES

Administrative expenses consisted of the following:

	Year Ended December 31, 2025
Contract Administrator Fees	$ 7,082,149
Less Pharmacy Administrative Fee Rebates	6,196,329
Total Contract Administrator Fees	885,820
Actuarial Fees	413,933
Total Administrative Fees	$ 1,299,753

NOTE 9 – RELATED-PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan has several arrangements with service providers. These transactions qualify as party-in-interest transactions, as defined under ERISA guidelines.

These party-in-interest transactions are exempt from the prohibited transaction rule of ERISA.

Several employees of the Company provide administrative services to the Plan, such as day-to-day administration and oversight. The Company does not charge the Plan for these services.

At December 31, 2024, the Plan had $1,891 of advanced funding from the Company, which was refunded during 2025. As of December 31, 2025, the Plan has a receivable from the Company of $582, which is expected to be received in 2026.

NOTE 10 – RISKS AND UNCERTAINTIES

The IBNR calculation is reported based on certain assumptions pertaining to health care inflation rates, group-specific experience and trends, and employee demographics all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits (modified cash basis) per the financial statements at December 31, 2025 and 2024 to Schedule H of Form 5500:

	December 31, 2025	December 31, 2024
ASSETS		
Cash	$ 5,175,402	$ 1,993,259
Reinsurance Receivable	777,550	2,759,726
Receivable - Related Party	582	-
Dental Deposit	4,400	4,400
Total Assets	5,957,934	4,757,385
LIABILITIES		
Advance Funding	-	1,891
Net Assets Available for Benefits per the Audited Financial Statements	5,957,934	4,755,494
Less Benefit Claims Payable (includes IBNR)	(5,087,635)	(4,637,376)
Net Assets Available for Benefits per Schedule H to the Form 5500	$ 870,299	$ 118,118

The following is a reconciliation of claims paid per the financial statements for the year ended December 31, 2025 to Schedule H of Form 5500:

	Year Ended December 31, 2025
Claims Paid, Net per the Audited Financial Statements	$ 84,338,204
Plus Benefit Claims Payable at December 31, 2025	5,087,635
Less Benefit Claims Payable at December 31, 2024	(4,637,376)
Claims Paid, Net per Schedule H to the Form 5500	$ 84,788,463

2025 Form 5500 – Attachment for Multiple Employer Plans

Multiple-Employer Plan Participating Employer Information

Name of Plan: WorkSmart Systems, Inc. Health Benefits Plan

EIN/PN: 35-2060071

(a) Participating Employer	(b) FEIN	(c) Percent of Total Contributions
WorkSmart Systems, Inc.	35-2060071	0.444%
Tectonic Systems, Inc	35-1886590	0.003%
NE-INC, Inc	45-3506021	0.009%
JRA Architecture	35-1989660	0.086%
Dittoe Public Relations	35-2085100	0.252%
IndieRail	35-2134535	0.237%
NAMI Indiana, Inc.	35-1640701	0.059%
Midwest Ear Institute P.C.	35-1967489	0.122%
Bleeke Dillon Crandall P.C.	35-2143612	0.149%
Wharton Insurance & Financial	35-2144739	0.040%
Michele O'Mara LLC	27-2090775	0.002%
Indiana Pork Prod. Association	35-1137307	0.027%
MarketWise Solutions	35-2120487	0.042%
Ingrid Mason, M.D.	35-1913579	0.001%
Wynkoop Brokerage Firm	35-2100154	0.033%
AndrewGroup, Inc	75-3024486	0.000%
Indiana Family Institute	35-1790240	0.006%
E-gineering, Inc	86-1302744	1.269%
Becker Bouwkamp Walker, PC	20-8023745	0.012%
Moeller Printing	35-1499270	0.125%
Indiana Youth Institute	31-1251680	0.606%
Automation Training	20-0391510	0.021%
IAHSA	35-1844985	0.043%
OmniSource Marketing Group, Inc	35-1771557	0.324%
Stark Capital Solutions	90-0110777	0.042%
Progressive Cancer Care	32-0061469	0.126%
TMS Partners, Inc	20-2326954	0.074%
Ehlen Heldman & Company	35-1811757	0.172%
Bison Investment	35-2083202	0.285%
Reach For Youth, Inc	23-7456842	0.132%
Acuity Environmental Solutions, LLC	04-3713677	0.092%
Kitchens By Design	35-2088539	0.066%
Christopher & Taylor	35-1798343	0.032%
Ashpaugh Electric, Inc	35-1435290	0.102%

2025 Form 5500 – Attachment for Multiple Employer Plans

Second Harvest Food Bank	31-1111795	0.279%
Cardinal Wireless, INC	35-1811926	0.001%
Mary Rigg Neighborhood Center	35-0868954	0.283%
Buba Ring Professional Corporation	35-1613667	0.082%
Roller Skating Association International	38-0981232	0.053%
Mundell & Associates, Inc	35-1965332	0.165%
Crestline Property Management, LLC	20-3129008	0.153%
Crestline Development, LLC	20-3129114	0.043%
Gale Force Software Corporation	20-4157792	0.069%
Security Paks International, LLC	20-5891954	0.079%
C-CAT, Inc	26-0609889	0.165%
VanCom, LLC	81-5018036	0.001%
Duke Homes	35-1752566	0.332%
Shamrock Builders, Inc	35-1298876	0.006%
Boland Enterprises, Inc	35-1701566	0.024%
The Jana Caudill Team, Inc	20-3061249	0.074%
Humane Society for Hamilton County	35-1610723	0.355%
Metropolitan Indianapolis Board of Realtors	35-0413700	0.776%
Agresta Storms & O'Leary PC	56-2353893	0.395%
Enterprise Marking Products, Inc	35-1759733	0.034%
Enterprise Technology Group	20-3852653	0.490%
Management Advantage, Inc	20-4305700	0.055%
Post Road Christian Church	35-1143831	0.067%
JS Ruiz Realty Inc	84-1713663	0.016%
Area 10 Agency on Aging	31-0955307	0.296%
The John H. Boner Community Center, Inc	23-7204495	0.751%
Stopover, Inc	35-1361111	0.047%
The Immigrant Welcome Center, Inc	20-3222424	0.083%
Advanced Sleep Management, LLC	45-0998783	0.055%
Harden Jackson, LLC	45-2737454	0.012%
Indiana Health Care Association	35-6043509	0.161%
Foster Success, Inc	45-5056874	0.239%
Foster Success Education Services, Inc.	92-3937211	0.024%
Mental Health America of Indiana	35-0896905	0.901%
Indiana Health Information Exchange	36-4550324	1.505%
University High School	35-2034546	0.757%
Davis Building Group	26-3486863	0.147%
Servant 42, Inc	82-3514348	0.102%
C&D Williams Company, Inc.	35-1679876	0.242%
Brenwick Development Company, Inc	35-1365376	0.000%
The Village of Westclay Owners Assc.	35-2079535	0.121%
Independent Colleges of Indiana	31-0901001	0.170%

2025 Form 5500 – Attachment for Multiple Employer Plans

National Institute for Fitness and Sport	31-1130407	0.526%
The Engineering Collaborative, LLC	46-1503287	0.049%
Auralex Acoustics	35-1908819	0.113%
Pinnacle Partners, Inc.	20-2137485	0.490%
Electra Products, Inc	35-2098824	0.156%
Lester Sales Company, Inc	45-4003387	0.655%
InterActive Academy, Inc	35-2110329	0.377%
Dorsand Management Company, Inc.	35-2036682	0.586%
Safeway Moving Systems, Inc	35-1444155	0.095%
Safeway Logistics Specialty Flatbed	81-0809681	0.007%
Facts, Inc	35-1278046	0.216%
SBTP, Inc	46-4258870	0.050%
Tuck & Roll, Inc	26-2026144	0.043%
Custom Engineering Fabrication, Inc	35-2062989	0.432%
OES - Solutions, Inc	35-2122172	0.139%
CCT Enterprises, LLC	27-3539392	0.095%
Reese Central Wholesale, Inc	35-0998000	0.824%
Construction Transportation, Inc	35-2154600	0.262%
Bo-Mar Industries, Inc	35-1843148	0.522%
Blairex Laboratories, Inc.	35-1388664	0.120%
Applied Laboratories, INC	35-1594825	1.121%
David Vorbeck Sole Proprietor	82-3980699	0.000%
Mesco Manufacturing Group, LLC	84-4203340	0.559%
National Association of Mutual Insurance Companies	35-0539460	1.506%
Sagamore, Inc.	20-1161578	0.402%
CEP Sales	35-1932087	0.065%
M25 Enterprises	76-0798704	0.041%
Kenney Machinery Corp.	35-0437530	0.950%
Humane Society of Indianapolis, Inc	35-0876385	0.267%
Alpha Gamma Delta Fraternity, Inc	22-1550561	0.234%
Alpha Gamma Delta Property Management, LLC	45-3130340	0.523%
Lauth Group, Inc	35-1395987	1.187%
Auto Research Center, LLC	35-2040488	0.065%
Home Electronic Investment Group, LLC	46-1691216	0.197%
Single Source Systems, Inc	35-1635136	0.193%
Indiana Precision Grinding, Inc	35-1815212	0.093%
Drywall Contractors, Inc.	35-1933422	0.390%
Gateway Communities, LLC	47-4897680	0.002%
Traders Point Christian Schools, Inc	35-2004115	0.702%
KAG Management, LLC	81-4083993	0.066%
Midwest Generator Solutions, LLC	81-4249712	0.071%
Needham Storey Funeral Service, Inc.	35-1722760	0.392%

2025 Form 5500 – Attachment for Multiple Employer Plans

Booher Building Company, Inc	32-0111900	0.218%
Pashen, Inc.	20-2662068	0.248%
Browning Day, Inc.	35-1182593	0.483%
Indianapolis-Marion County Public Library Foundation, Inc.	23-7016089	0.146%
Stonemill Consulting, LLC	27-2546672	0.014%
D&E Personnel, Inc	35-1946613	0.085%
Noah's Animal Hospital, LLC	35-1723507	1.426%
Cornerstone Consortium, LLC	84-2635050	0.038%
CST Data By Cornerstone LLC	87-3332121	0.032%
Brenco by Cornerstone, LLC	93-3429599	0.000%
Medimicro by Cornerstone, LLC	99-1616119	0.021%
Advanced Urology, LLC	35-2148527	0.059%
Sign Craft Industries, Inc	35-2144636	0.205%
National Independent Statistical Service	36-6102417	0.176%
Indiana Cooperative Development Center	61-1487004	0.011%
Phelps River City, Inc.	35-2010264	0.045%
Monday Voigt Products, Inc	20-2257562	0.121%
Elevate Indianapolis	81-0807405	0.117%
Magnetic Instrumentation	47-1289832	0.285%
1962, LLC	82-2284715	0.010%
IDO Incorporated	35-2075412	0.091%
SMARI, LLC	46-4044205	0.123%
CM Buck & Associates	35-1120806	0.753%
Indy East Staffing, Inc.	27-0649052	0.078%
NAMIC Insurance Company, Inc	35-1701158	0.242%
Triangle Engineering Corporation	35-1094558	1.144%
CraneWerks, Inc	35-2026979	0.618%
Service Crane Company, Inc.	35-1886051	0.022%
Harriman Material Handling Sales, Inc.	20-1116117	0.089%
AccountingWerks LLC	35-2087035	0.082%
T&T Sales and Promotions	26-3900677	0.053%
Millennium Sounds	35-2087772	0.139%
A-M Management, Inc	47-2272816	0.022%
Commercial Food Systems, Inc	35-1616104	0.037%
Mattingly Construction	45-1828817	0.093%
Crestline Construction, LLC	30-0767580	0.024%
Greater Indianapolis Literacy League Inc	31-1227489	0.105%
The Grand Chapter of Phi Sigma Kappa Fraternity	23-1500981	0.104%
Megan S Ott Foundation, Inc	27-2189612	0.000%
7PSolutions LLC	45-5635051	0.034%
Nanshan America AAT, LLC	27-4667976	2.621%
Nameless Catering Company	46-2231863	0.156%

2025 Form 5500 – Attachment for Multiple Employer Plans

Gateway Resources	20-2680925	0.089%
AM Machine Co., Inc	35-1275035	0.013%
Leon Consulting LLC	26-4196041	0.028%
Adams Hearth & Home LLC	35-2036043	0.144%
Complete Office Supply	35-1729001	0.089%
Indians Inc	35-0972354	0.750%
Circle City Deli Provisions, Inc	26-0647089	0.108%
Newco Dealers Wholesale	37-1827415	0.648%
Dilden Brothers Well Drilling, Inc	35-1475049	0.137%
Triton Water Solutions LLC	20-0591049	0.064%
Halakar, LLC	83-2846794	0.062%
Base Camp Country, Inc	82-2630824	0.165%
Monarch Management & Realty, Inc	35-1294928	0.246%
Indianapolis Hebrew Congregation, Inc	35-0871004	0.213%
wdg Construction and Development Services, Inc	20-2168006	0.102%
Loftus Engineering, Inc	20-1193144	0.245%
Lakeland Technology Holdings, LLC	84-5159150	0.302%
Medartis, Inc	20-1632320	1.558%
Premium Home Improvement Services, LLC	35-2203698	0.296%
Lynn Douglas, Inc	81-1015362	0.075%
Health & Wellness of Carmel	27-0730149	0.129%
Polacorp, LLC	35-2115309	0.018%
Bridgenorth Homes, LLC	81-2999732	0.136%
Thomas Lawn & Landscape, Inc	27-4614107	0.034%
Odle McGuire Shook	35-1092739	0.008%
FlowPro Plumbing and Drains, LLC	83-0591793	0.173%
GRE-TER Enterprises, Inc.	35-1565697	0.147%
MSP Aviation, Inc	43-1962448	0.240%
DORIS, LLC	46-0681332	0.065%
Indiana Natural Resources Foundation	32-0249179	0.103%
Trinity School of Natural Health	35-1843144	0.122%
Lieberman Technologies, LLC	35-2139018	0.022%
ParaPRO, LLC	35-2054860	0.115%
Loree O. Everette Design, Inc	36-4511990	0.074%
Advance Aero, Inc	83-0497792	0.185%
Ignition DG, Inc	45-2829244	0.020%
Midwest Compliance Laboratories	26-3351610	0.205%
Legacy Consultants Group	47-4891901	0.034%
Time Compression Strategies Corporation	20-3227827	0.000%
Percussive Arts Society, Inc	73-1385753	0.049%
Cohen Garelick & Glazier, PC	35-1386666	0.251%
Erin's House for Grieving Children	35-1884264	0.113%

2025 Form 5500 – Attachment for Multiple Employer Plans

Financial Partners Group, LLC	39-2051041	0.095%
SteerPoint Marketing, LLC	27-1976089	0.052%
Injection Mold Incorporated	35-1451869	0.040%
Paint the Town Graphics, Inc	35-1762231	0.112%
Broadmoor Country Club	35-0196775	0.224%
REGO-FIX Tool Corporation	35-1751372	0.277%
Indiana Food & Fuel Association	35-0409950	0.034%
Body One Health and Fitness, LLC	35-2086285	0.164%
RTM Consultants, Inc.	35-1892353	0.310%
West Point Financial Group Inc	30-0004024	0.409%
Custom Exteriors, Inc	35-1517885	0.157%
Collective Alternative, LLC	45-2776032	0.052%
Alpha Gamma Delta Foundation	35-2057322	0.067%
Absolute Printing Equipment Service, Inc	35-1688906	0.164%
RizCole Management Inc.	45-1443075	0.034%
Nick Dancer Concrete, LLC	27-4079808	0.117%
610 Strategies	84-2288629	0.066%
Deerfield Financial Advisors, Inc	35-1648416	0.115%
FPG LLC	45-4150508	0.215%
Girl Scouts of Northern Indiana-Michiana	35-0868091	0.231%
Materials Data Management	27-2801798	0.189%
Beverly's Precious Pets	35-1984417	0.088%
Midwest ECS, LLC	84-2877465	0.056%
ITPA, Inc	84-3762697	0.035%
WasteMedX LLC	81-3646671	0.108%
Carrington Homes, Inc	35-1865070	0.122%
AGS Capital LLC	47-0880883	0.024%
Bartlett Reserve Indy LLC	47-5319664	0.004%
Express Employee Services, Inc.	84-2461497	0.001%
Rock Steady Boxing, Inc	20-5113083	0.097%
Covi, Inc	35-2114913	0.183%
Circle City Sonorans LLC	47-4406522	0.135%
THW, Inc	26-0617349	0.040%
Call 4 Construction Services	83-3681604	0.023%
Davis Financial Group LLC DBA Davis Mortgage Group	84-4819381	0.014%
Sankofa School of Success, inc	83-2922025	0.524%
National Panhellenic Conference Inc	52-6057229	0.121%
The Delta Chi Fraternity, Inc.	42-0212285	0.133%
The Path School, Inc.	83-3099267	0.415%
Kindred Consulting, LLC	46-3858935	0.122%
Hageman Group, LLC	45-3985302	0.316%
Executive Homes Construction, Inc	56-2433777	0.056%

2025 Form 5500 – Attachment for Multiple Employer Plans

DiverseNet Consulting Group, Inc	35-2156655	0.033%
HKN International, LLC	58-2363602	0.337%
Northside Gastroenterology, Inc, P.C.	35-1377316	0.288%
P-M & Associates, Inc	35-1316375	0.556%
Indy Data Partners, Inc	46-5185534	0.207%
Herron Property Management, LLC	85-1389589	0.774%
Speedway Engine Development, Inc	35-1990064	0.109%
Kappa Delta Pi	35-1075656	0.128%
Dyno One, Inc	35-2116610	0.384%
DuraMark Technologies	26-0529942	0.911%
JRF Construction, Inc	35-2075160	0.245%
Validus Venture Group LLC	82-4973204	0.142%
Crest Management, Inc	35-1591402	0.175%
Tempest Homes LLC	35-2173196	0.204%
Liberty Industries Investments LLC	84-3695462	0.205%
Indiana Philanthropy Alliance	35-1835134	0.121%
Tom Farms PayServ LLC	27-1488620	0.206%
Ice Barn Indiana	85-1747600	0.057%
Boomerang Management, Inc	85-4149819	0.135%
White River Dental, LLC	26-3777098	0.143%
Famous Foods of Richmond, Inc	34-1125779	0.017%
YH Group LLC	20-5014410	0.091%
Polizzi & Associates LLC	46-1112304	0.041%
Consensus Media	85-1996590	0.028%
Andrews Performance Motor Sports LLC	85-2008992	0.013%
R2 Dynamics, LLC	47-2563258	0.062%
Smalling Masonry LLC	45-4676221	0.054%
Taro Communications, LLC	83-2573544	0.085%
Kids' Voice of Indiana	35-1656579	1.011%
Sila Capital LLC	20-1464642	0.034%
Midwest Associates of Indianapolis, LLC	20-8461215	0.191%
Infusion Center of Indiana	85-3167047	0.028%
Society of St. Vincent de Paul Archdiocesan Council of Indianapolis, Inc	37-1507632	0.088%
Indianapolis Public Schools Foundation	31-1103966	0.057%
Project Will, Inc	84-2573982	0.039%
Forty 5, LLC	83-3864979	0.039%
Forty5 Ventures, LLC	84-3277626	0.070%
Forty5 Presents, LLC	87-2408968	0.022%
Vip Utility Solutions	85-3798681	0.045%
Melissa Lopez Hittle Insurance	45-5129632	0.053%
ClearVision AV, LLC	46-3632254	0.099%
JM Tax Advocates, LLC	27-2134661	0.140%

2025 Form 5500 – Attachment for Multiple Employer Plans

The Peterson Company, LLC	27-2294915	1.750%
Jerico Metal Specialties, LLC	45-4660737	0.083%
BSE, Inc	84-3924555	0.072%
Strategic Marketing and Research Insights, LLC	46-3989892	0.217%
LFM Quality Laboratories, Inc	35-1942953	0.017%
Current Publishing, LLC	38-3740317	0.044%
The Lifestyle Group, Inc	35-2069548	0.077%
GDI Construction Corp	20-2831967	0.215%
Traction Ag, Inc	88-3690493	0.604%
Perpetual Technologies, Inc	35-2020981	0.222%
Indiana Coalition to End Sexual Assault & Human Trafficking	47-5205431	0.037%
HPC International, Inc	36-4337660	0.137%
University Dermatology Center, P.C.	35-1975489	0.280%
Indiana Biosciences Research Institute, Inc	46-2882271	0.735%
Indiana Bar Foundation, Inc	35-6032377	0.118%
Urbahns Companies, Inc	35-2109400	0.035%
Auburn Oaks LLC	35-2055851	0.026%
Photon Automation, Inc	35-2106989	0.485%
Haven Technologies, Inc	47-5406484	0.136%
Indiana Metal, Inc	83-3429161	0.105%
Theta Chi Operations, LLC	85-4203411	0.339%
Boyd Machine & Repair Co., Inc	35-1418261	0.130%
Shurr Insurance Agency, LLC	46-3168200	0.080%
On-Site Supply	35-2141922	0.055%
Embry Enterprises, Inc	20-4679342	0.137%
Main Event Merchandise Grp, LLC	84-4794369	0.227%
Powder Horn, LLC	86-2814654	0.024%
Axis Technology, LLC	87-4132055	0.120%
Elevate Ventures, Inc	27-4118692	0.323%
Nutritional Resources, Inc	35-1843145	0.004%
Rock Paper Scissors, Inc	20-0748800	0.114%
ePackage Supply LLC	61-1811036	0.057%
eLuxury LLC	83-0812102	0.040%
Sam Tucker, LLC	26-3354836	0.028%
T&H Investment Properties LLC	81-1642717	0.495%
Lacy Law Office, LLC	88-0792798	0.050%
St Joseph Placement, LLC	45-2569911	0.050%
BTO-IX, Inc.	20-3132170	0.061%
Elle Management Company LLC	88-3217582	0.029%
Carousel Property Management, LLC	45-2043424	0.029%
Shreeram Real Estate LLC	20-5296695	0.038%
Midwest Technology Partnership, LLC	71-0880038	0.404%

2025 Form 5500 – Attachment for Multiple Employer Plans

HireCredit LLC	82-1781060	0.034%
Cohron Investments, LLC	35-1907788	0.258%
Carmel Christkindlmarkt, Inc	82-1460659	0.053%
The 465 Group LLC	46-4193410	0.305%
Hussey-Mayfield Memorial Public Library	35-1070803	0.337%
Bohlsen Group, LLC	27-2307778	0.019%
Diversified Metal Specialties, Inc.	27-2216057	0.061%
Vaughn A. Wamsley PC	35-1908570	0.086%
Strongbox Commercial, LLC	46-2220290	0.042%
DuBois County Community Foundation, Inc	35-1990305	0.052%
FWO Accounting, LLC	83-4045872	0.106%
Buchanan Group Inc.	35-1698600	2.120%
Valenti-Held Contractor/Developer, Inc.	35-1457294	0.603%
Eco Infrastructure Solutions, Inc.	35-2134187	0.098%
Innovative Engineering & Consulting, Inc.	26-3241874	0.083%
Land Stewards Design Group, Inc.	85-3937608	0.005%
Sales Xceleration, LLC	45-3931920	0.215%
Performance Mechanical Contracting, Inc.	35-2045725	0.265%
H & B Company, LLC	35-2007074	0.506%
Blue Ridge Automation, Inc.	27-4934142	0.431%
Mid-America Elevator Co. Inc.	35-1460915	0.764%
VitaCyte LLC	47-0930763	0.144%
Faco, LLC	20-2734301	0.177%
Delta Tau Delta Fraternity	35-0267650	0.142%
Delta Tau Delta Educational Foundation, Inc	31-1020203	0.112%
Blumberg Wealth Advisors LLC	87-4645851	0.076%
aFit Staffing Inc.	47-2379762	0.470%
Aspire CPAs, P.C.	35-1841044	0.083%
Justin M. Gilmore, D.C., P.C.	20-8263225	0.031%
Columbia Club Inc.	35-0239810	0.251%
Farnsworth Metal Recycling	20-1322072	0.423%
Ray's Demolition LLC	20-5793594	0.275%
L. E. Isley & Sons Inc.	35-1006437	0.211%
MJL Partners, LLC	87-0799156	0.199%
Warsaw Chemical Holdings LLC	82-3309824	0.649%
Patoka Valley Health Care Cooperative	35-1922246	0.045%
Aegis Sales & Engineering, Inc	35-1076839	0.110%
Watermark CPA Group, LLC	20-5881258	0.208%
Dove Recovery House for Women, Inc.	35-2120680	0.111%
RK Net, Inc.	20-3877262	0.132%
AWS Foundation, Inc.	26-0142813	0.098%
Advanced Metalworking Practices, LLC	87-2283109	0.161%

2025 Form 5500 – Attachment for Multiple Employer Plans

Applied Thermal Technologies Inc	38-3052201	0.555%
Sultan's Transportation LLC	85-3007258	0.013%
Hammans Electric, Inc.	35-1765255	0.085%
Olympia Stone II, Ltd	20-2619716	0.135%
Miftek Corporation	46-4019431	0.185%
Elite Mechanical Services LLC	88-4316615	0.064%
Surplus City LLC	88-2707912	0.375%
Xercor Insurance Services LLC	47-3658523	0.171%
Oak Security Group, LLC	20-2325483	0.394%
Corya Management LLC	37-1475557	0.056%
Exotic Era Stone LLC	82-4373383	0.051%
PolyMod Technologies, Inc	35-1850436	0.150%
Wabash Digital Inc.	47-3712066	0.207%
Indiana Afterschool Network, Inc.	46-5592573	0.255%
KFA Partners, LLC	82-5384134	0.021%
ADVISA, Inc.	35-1940310	0.443%
Sogility Holdings LLC	87-3477828	0.085%
Indiana 4-H Foundation, Inc.	35-1097611	0.021%
Pentera, Inc	35-1348954	0.199%
Professional Fiduciary Services, LLC	88-3170041	0.037%
D&D Mouldings & Millwork, LLC	90-0931315	0.195%
Indianapolis Church of Christ, Inc.	35-1914821	0.147%
Lutheran Child and Family Services of IN/KY, Inc.	35-0868123	0.286%
Utopian Coffee Company, LLC	20-5421089	0.073%
National Precast Concrete Association	35-1879729	0.414%
Keller & Keller of Indianapolis, LLP	38-3425911	0.573%
Porter Roofing & Restoration LLC	84-3279227	0.126%
Strategic Capital Partners, LLC	84-1662490	0.176%
Keller & Keller of New Mexico, LLC	80-0884326	0.148%
Keller & Keller of Michigan, PLLC	38-3439094	0.051%
MCE Investments Inc.	27-3180595	0.163%
Quantam Chemical LLC	27-2435956	0.053%
Shamrock Engineering Technology, Inc.	87-1953834	0.130%
The Martin Group, Inc.	35-1447784	0.101%
ULEAD, Inc.	35-2049624	0.053%
Bila Solar, Inc.	93-2447973	0.258%
Personal Choice Financial Advisors, LLC	83-2874851	0.082%
POSITRAX, Inc.	35-1576835	0.219%
Podiatry Billing Masters	30-0150878	0.013%
Central Indiana Podiatry P.C	35-1498984	0.028%
The Phi Kappa Tau Fraternity	31-0406478	0.070%
The Phi Kappa Tau Foundation	31-6024975	0.035%

2025 Form 5500 – Attachment for Multiple Employer Plans

Elpis Capital Group, LLC	47-3193265	0.141%
Conquest Racing, LLC	35-1997764	0.093%
Klipsch Marketing & Advisors Inc.	47-2078956	0.059%
Triangle Education Foundation Inc.	23-7063427	0.025%
Triangle	38-1467069	0.068%
Triangle Building & Housing Corp.	47-3331802	0.034%
Valenti Real Estate Services, Inc.	35-1617625	0.287%
Intrepid Professional Group Corporation	38-3311299	0.374%
MicroMed LLC	20-4128193	0.312%
HPC Surgical PLLC	84-5041464	0.056%
Be Authentic LLC	92-0383397	0.199%
REMOCO Holdings LLC	85-2868389	0.003%
Enterkin Manufacturing Co Inc.	35-1569085	0.282%
Barry Company Inc.	35-1074653	0.456%
Domestic Violence Network of Greater Indianapolis, Inc.	35-2014673	0.058%
Indiana Youth Services Association, Inc.	35-1481092	0.235%
Marion County Commission on Youth, Inc.	35-1900516	0.082%
Cambri Builders, LLC	82-3022084	0.169%
One Electric Today, LLC	93-4969447	0.100%
Rundell Ernstberger Associates, Inc.	47-3398747	0.282%
Axis Forensic Toxicology, Inc.	81-2989240	0.328%
Universal Cares, Inc.	86-2348311	0.000%
3Aware Inc	88-0569457	0.268%
M-Tech Lab Inc.	35-1950805	0.089%
Comprehensive Community Child Care, Inc.	31-0823634	0.944%
Koola Logistics, LLC	83-3915280	0.236%
A Sign by Design, Inc.	35-1772853	0.127%
Capital Equipment Sales	26-3085294	0.113%
Personnel Placement, Inc.	37-1139384	0.262%
Cicero Restaurant Group, LLC	99-4253160	0.024%
Cipher Pharmaceuticals US LLC	45-1549861	0.397%
Barrett Realty Investments, Inc.	88-2478027	0.311%
US Agrigulture, LLC	30-0875991	0.128%
Hoffman Crow, Inc	84-2293702	0.091%
Williams Crow, Inc	16-1693972	0.152%
Indiana BE Well Inc	92-0404194	0.062%
Kessler Crane, Inc.	20-5524207	0.105%
Marshall Law, LLC	87-2425100	0.090%
Sigma Builders LLC	81-3140172	0.114%
Ideal Heating Air Conditioning and Refrigeration Inc	35-1536395	0.729%
Delineate LLC	87-3990199	0.040%
Capital Cities LLC	35-2093405	0.157%

2025 Form 5500 – Attachment for Multiple Employer Plans

Music for All, Inc.	36-3413042	0.550%
Nassim & Associates	35-1951862	0.268%
Clarke Industrial Systems, Inc.	35-2119807	0.358%
Vincennes Electronics Inc	36-4325914	0.295%
KennMar LLC	81-5481094	0.337%
KennMar Construction, LLC	92-4010626	0.086%
County Line Ace, LLC	83-2581974	0.038%
Ace Hardware - Indiana, LLC	85-1479305	0.055%
Five Points Ace, LLC	92-2491202	0.044%
Greenwood Ace, LLC	85-1500945	0.025%
West Clay Ace, LLC	92-2506273	0.069%
Westfield Ace, LLC	84-4332073	0.028%
Emmis Operating Company	35-2141064	1.178%
Blue Cardinal, LLC	88-3688228	0.014%
BPV, LLC	87-3554445	0.124%
Container Logic SRP LLC	81-5376306	0.016%
FM Logistics, LLC	83-3096386	0.031%
Wurster Construction Company, Inc.	35-1103734	0.473%
Opendate, Inc.	84-3307523	0.117%
Bostic Ventures LLC	99-4075311	0.054%
Austin & Austin	37-1778093	0.057%
Latchkey Holdings, Inc.	93-2032191	0.000%
ePackage Supply	33-4795983	0.120%
Rare Bird, Inc.	35-2038403	0.125%
Morning Light, Inc.	35-1602641	0.047%
Gutrich LLC	82-4393703	0.009%
BB Pets LLC	85-4395713	0.006%
Mun Pets LLC	88-3192380	0.017%
National Filter Supply, Inc.	93-1615241	0.049%
BuiltCor LLC	33-3964917	0.014%
Irvington Ace, LLC	33-3729628	0.020%
Top Tier Tower & Rigging LLC	87-4641099	0.024%
Servants at Work, Inc.	45-3825509	0.030%
Midtown Ace LLC	93-1669502	0.015%
Delta Tau Delta Operations LLC	39-3508124	0.093%
Cuda II Inc	87-4642619	0.178%
Alliance of Indiana Rural Water, Inc.	31-1033584	0.111%
The Great States Corporation	35-0350860	0.114%
Anderson Ace LLC	93-3029127	0.007%
CCTV Dynamics, Inc	27-1533571	0.045%
Coltrain Onsite Fleet Care, LLC	39-2175284	0.043%
Newco Palatine Builders Supply LLC	33-2250877	0.036%

2025 Form 5500 – Attachment for Multiple Employer Plans

The Fireplace Center of Indianapolis LLC	88-2123113	0.011%
West Valley Pets LLC	39-3472910	0.005%
Document Mountain by Cornerstone, LLC	93-3934965	0.008%
Faerch Portage, Inc.	30-0990607	0.000%
R.A.D. Fabrication, LLC	80-0918885	0.033%
Indiana Vein Specialist West, LLC	46-5063964	0.024%
Corvano LLC	81-1260286	0.029%
Flow Pros, LLC	39-2093508	0.006%
Goodin Abernathy LLP	35-1615456	0.008%
Spring Mill Ace LLC	39-2528671	0.003%
Society of Broadcast Engineers	23-7117479	0.006%

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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

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

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

D Check box if filing under:
- ☐ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan
Worksmart Systems, Inc. Health Benefits Plan

1b Three-digit plan number (PN) ▶ 502

1c Effective date of plan 12/01/1999

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)

Worksmart Systems, Inc.

8531 Bash St.

Indianapolis IN 46250

2b Employer Identification Number (EIN) 35-2060071

2c Plan Sponsor's telephone number 317-585-7870

2d Business code (see instructions) 541990

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

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

SIGN HERE	Matthew T. Thomas	05/11/26	Matthew T. Thomas
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Matthew T. Thomas	05/11/26	Matthew T. Thomas
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	10,700
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	10,700
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	10,616
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	10,616
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	0
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:
4A 4B 4D 4E 4F 4H

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 8
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 000151813022