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
- [X] 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
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2019

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)
SOCIETY OF COLLISION REPAIR SPECIALISTS

PO BOX 909
PROSSER, WA 99350

2b Employer Identification Number (EIN)
43-1275465

2c Plan Sponsor's telephone number
877-841-0660

2d Business code (see instructions)
811120

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2026	AARON SCHULENBURG
	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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	1518
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)**	1346
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	1287
b	Retired or separated participants receiving benefits	**6b**	15
c	Other retired or separated participants entitled to future benefits	**6c**	150
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1452
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	1452
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)**	768
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)**	830
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	50
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:

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

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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_____

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
SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOCIETY OF COLLISION REPAIR SPECIALISTS

D Employer Identification Number (EIN)
43-1275465

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

CETERA ADVISOR NETWORKS, LLC

95-3845382

(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?
16	ADVISOR	63303	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TPC QUALIFIED PLANS LLC

26-2312094

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 37 38 49 50 64	TPA/RK	43502	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOCIETY OF COLLISION REPAIR SPECIALISTS

D Employer Identification Number (EIN)
43-1275465

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	2498	2499
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	253856	255276
(2) Participant contributions	1b(2)	92644	25342
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	7277	21838
(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)	277390	300353
(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)	28974845	31817031
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	29608510	32422339
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	0	
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	29608510	32422339

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)	1857998	
(B) Participants	2a(1)(B)	3254195	
(C) Others (including rollovers)	2a(1)(C)	796355	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5908548
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)	21615	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		21615
(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)	643389	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		643389
(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)	3922230	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		3922230

		(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		10495782
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9159267	
(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)		9159267
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	43502	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	66311	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		109813
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		9269080
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1226702
l Transfers of assets:			
(1) To this plan	2l(1)		1587127
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: HANDWERGER, CARDEGNA, FUNKHOUSER AN **(2)** EIN: 52-1399339

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		312369
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

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

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

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

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
SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOCIETY OF COLLISION REPAIR SPECIALISTS

D Employer Identification Number (EIN)
43-1275465

Part I Distributions

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

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

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

EIN(s): 27-3169253

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 12 / 31 / 2018 (MM/DD/YYYY) and the Opinion Letter serial number Q702751A .

SCHEDULE MEP (Form 5500)	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**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 SCRS ASSOCIATION RETIREMENT SAVINGS PLAN	**B** Three-digit Plan number (PN)..... ▶ 001
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF SOCIETY OF COLLISION REPAIR SPECIALISTS	**D** Administrator's EIN 43-1275465

Part I Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- **a** [X] association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- **b** [ ] professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- **c** [ ] pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- **d** [ ] other multiple-employer pension plan (Describe)_____ (Complete Part II)

Part II Participating Employer Information.

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

2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
ADMIN CONCEPTS	20-8537391	0.70	221333
2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
ALLIANCE OF AUTOMOTIVE SERVICE PROVIDERS OF MINNESOTA	41-0800950	1.60	509353

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

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

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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

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

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ALL MAGIC MV, INC	85-5161574	0.10	36575
BLUE RIDGE COLOR COMPANY, INC.	54-1960164	11.30	3648048
CAPITAL COLLISION CENTER DBA DOUBLE H A & K	88-2560245	3.10	1006739
COLLISION ADVICE	54-2094890	6.70	2169698
COLLISION VETERANS, LLC	84-1997275	0.00	0
DINGMAN'S COLLISION CENTER INC.	20-3240874	15.20	4877832
DORNS BODY & PAINT SHOP, INC.	54-1212199	0.00	0
EHC, INC. DBA KECO	20-1261962	10.70	3452772
BB BODYSHOP LLC	99-2513792	0.10	43746

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

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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

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

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
K&M COLLISION LLC	46-2948966	10.80	3459211
LEE'S GARAGE, INC.	21-0497905	1.30	417137
THE MORTON COMPANY, LLC (FIX AUTO)	83-2520577	2.10	666057
RANDY'S AUTO, LTD. DBA RELIABLE COLLISION REPAIR	05-0464086	0.70	209646
SAFE CAR AUTO BODY DBA A SUPERIOR COLLISION SHOP	47-1371124	2.30	749676
STREAMLINE AUTO BODY OF LEH CORP.	22-3401934	0.30	101966
TAG AUTO GROUP	35-1573525	9.10	2930677
TELESIS COLLISION CENTER, INC.	72-1564610	6.20	1993664
WEST KENTUCKY COLLISION, LLC	32-0305736	0.00	0

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

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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

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

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ADAS TECHNOLOGIES LLC	83-4415958	0.00	0
AIR PRO DIAGNOTICS	81-2174301	4.00	1290240
BRIDGEWATER COLLISION REPAIR	26-4669015	3.40	1107515
BUMPER TO BUMPER COLLISION CENTER	47-0701136	0.30	101332
CAR ADAS MANAGEMENT COMPANY	85-0859543	0.90	278290
CARRILLO & SONS COLLISION CENTER	27-2665572	0.10	44482
CENTERAL BODY CO, INC	47-0606195	1.10	347766
COLLISION CARE OF VIRGINIA, LLC	84-2925988	1.20	375886
CONNAN'S PAINT & BODY SHOP LLC	90-0405589	0.20	54657

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

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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

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

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
DIAMOND COLLISION CENTER	84-3945064	0.10	19016
HOLLAS ENTERPRISES	82-2110295	1.00	322321
NORTHSTAR COLLISION	41-1815006	0.40	129211
PERFORMANCE DEPOT	04-3644377	2.50	790677
SERRANO PAINT & BODY SHOP , INC	59-1219865	0.00	0
SOCIETY OF COLLISION REPAIR SPECIALISTS	43-1275465	1.20	374022
TOP GUN AUTO BODY, INC.	37-1829689	0.50	163647
VALLEY COLLSION CENTER	33-0975936	0.90	274456

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

Part III Pooled Employer Plan Information

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

3a Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44) ☐ Yes ☐ No

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

ACK ID _____

HANDWERGER, CARDEGNA, FUNKHOUSER & LURMAN, P.A.
Certified Public Accountants • Business Consultants

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

AUDITED FINANCIAL STATEMENTS

December 31, 2025 and 2024

HCFL
CERTIFIED PUBLIC ACCOUNTANTS

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

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HCFL
CERTIFIED PUBLIC ACCOUNTANTS

HANDWERGER, CARDEGNA,
FUNKHOUSER & LURMAN, P.A.

To the Board of Trustees
SCRS Association Retirement Savings Plan
Prosser, Washington

INDEPENDENT AUDITOR'S REPORT

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

We have performed audits of the accompanying financial statements of the SCRS Association Retirement Savings Plan (the "Plan"), a multiple employer benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note D to the financial statements, is complete and accurate.

Opinion

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

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

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

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ROBERT E. JACOBSON, CPA, ESQ. | BARRY S. MILLER, CPA | JEFFERY D. STINE, CPA, CGMA | DAVID DANCZIGER, CPA | KALMAN DANZIGER, CPA, MST | DAVID K. GADOL, CPA

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 ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(c) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year), and delinquent participant contributions, as of and for the year ended December 31, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that is agreed to or derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Handwerger, Cardegna, Funkhouser & Lurman, P.A.

Handwerger, Cardegna, Funkhouser & Lurman, P.A.
Timonium, Maryland
October 9, 2026

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

ASSETS

	2025	2024
Investments, at Fair Value	**$ 31,838,869**	$ 28,982,122
Receivables		
Notes receivable from participants	**300,353**	277,390
Participants' contributions	**25,342**	92,644
Employers' contributions	**255,276**	253,856
Total Receivables	**580,971**	623,890
Other Assets		
Non-interest-bearing cash	**2,499**	2,498
Total Assets	**32,422,339**	29,608,510
Net Assets Available for Benefits	**$ 32,422,339**	$ 29,608,510

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

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2025

ADDITIONS TO NET ASSETS	
Contributions	
Participants	**$ 3,254,195**
Employers	**1,857,998**
Rollovers	**796,355**
Total Contributions	**5,908,548**
Investment Income	
Net appreciation in fair value of investments	**3,922,230**
Interest and dividends	**643,389**
Total Investment Income	**4,565,619**
Interest - Notes Receivable from Participants	**21,615**
TOTAL ADDITIONS TO NET ASSETS	**10,495,782**
DEDUCTIONS FROM NET ASSETS	
Distributions to participants and beneficiaries	**9,159,267**
Administrative expenses	**109,813**
TOTAL DEDUCTIONS FROM NET ASSETS	**9,269,080**
Net Increase	**1,226,702**
Transfers into Plan	**1,587,127**
Net Assets Available for Benefits - Beginning of Year	**29,608,510**
Net Assets Available for Benefits - End of Year	**$ 32,422,339**

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

Notes to Financial Statements

NOTE A - DESCRIPTION OF PLAN

The following description of SCRS Association Retirement Savings Plan (the "Plan"), is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering several different employers (collectively, the "Employers") listed individually in the table below. The Employers have varying employee exclusions, age, and hour requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is a qualified plan under Internal Revenue Code ("IRC") §401(a) and 401(k) and is, therefore, exempt from federal income taxes under the provisions of IRC §501(a). The Plan was amended during the year ended December 31, 2025, to add BB Bodyshop LLC as a participating Employer when purchased by a previously enrolled Employer, resulting in recognition of prior year service for employees of the new employer. As a result of the merger of a new employer with Telesis Collison Center, Inc., the plan assets of the new employer were transferred into the Plan during the year ended December 31, 2025.

Employer	Employee Exclusions	Age Requirement	Service Requirement
ADAS Technologies, LLC ("ADAS Tech")	Leased Non-resident Aliens Union Employees	18	60 Days
Admin Concepts, Inc. ("Admin Concepts")	N/A	18	1 Year
Air Pro Diagnostics ("Air Pro")	Leased Non-resident Aliens Union Employees	18	60 Days
All Magic MV, Inc. ("All Magic MV")	N/A	21	1 Year
Alliance of Automotive Service Providers of Minnesota ("Alliance")	Leased Non-resident Aliens	21	Immediately
BB Bodyshop LLC ("BB Bodyshop")	Leased	21	180 Days
Blue Ridge Color Company, Inc. ("Blue Ridge")	N/A	18	90 Days
Bumper To Bumper Collision Center ("Bumper to Bumper")	Leased Union Employees	18	90 Days
Capital Collison Center dba Double B H&P, LLC ("Capital Collision")	Non-resident Aliens	21	1 Year
Car ADAS Management Company ("Car ADAS")	N/A	18	90 Days
Carrillo and Sons Collision Center ("Carrillo")	Leased Union Employees	18	90 Days
Central Body Co Inc ("Central Body")	Leased Union Employees	N/A	90 Days
Collision Advice, LLC ("Collision Advice")	Leased Union Employees	21	90 Days
Collision Care of Virginia, LLC ("Collision Care")	N/A	18	60 Days
Connan's Paint & Body Shop ("Connan's Paint")	N/A	18	90 Days
Diamond Collision Center ("Diamond")	Leased Union Employees	18	90 Days
Dingman's Collison Center Inc. ("Dingman's")	N/A	21	1 Year

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

General (Continued)

Employer	Employee Exclusions	Age Requirement	Service Requirement
Dorn's Body & Paint Shop, Inc. ("Dorn's")	Leased Non-resident Aliens	21	1 Year
EHC, Inc. dba Keco ("Keco")	Leased Non-resident Aliens	18	90 Days
Hollas Enterprises ("Hollas")	Leased Union Employees	N/A	1 Year
K & M Collison ("K&M")	Non-resident Aliens	21	90 Days
Lee's Garage, Inc. ("Lee's")	Leased Non-resident Aliens	21	Immediately
NorthStar Collision ("NorthStar")	N/A	18	90 Days
Performance Depot ("Performance Depot")	N/A	21	30 Days
Reliable Collision Repair ("Reliable")	Non-resident Aliens Union Employees	21	1 Year
Safe Car Auto Body Inc. dba A Superior Collision Shop ("Safe Car")	N/A	N/A	30 Days
Society of Collision Repair Specialists 501(c)(6) Association ("SCRS")	N/A	21	1 Year
SSI Platinum Partners LLC ("Bridgewater")	Non-resident Aliens	N/A	1 Year
Streamline Auto Body of LEH Corp. ("Streamline")	N/A	N/A	90 Days
Top Gun Auto Body Inc ("Top Gun")	Leased Union Employees	21	1 Year
Tom and Ed's Autobody Inc. ("T&E")	N/A	18	90 Days
Telesis Collision Center, Inc. ("Telesis")	Leased	21	90 Days
The Morton Company, LLC ("Morton's")	Non-resident Aliens	18	90 Days
Valley Collision Center ("Valley")	N/A	18	90 Days

Contributions

Each year, participants may contribute up to 100 percent of pre-tax annual compensation, subject to IRC limitations. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan allows elective contributions to be made as Roth contributions and catch-up contributions for participants age 50 or older as permitted by the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001. Eligible participants ages 60 through 63 during the year may also make increased catch-up contributions under the SECURE 2.0 Act, subject to applicable statutory limits. Participants direct the investment of their contributions into various investment options offered by the Plan.

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

The following table shows safe harbor, employer matching, and profit-sharing provisions for the year ended December 31, 2025:

Employer	Safe Harbor	Employer Match	Profit-sharing
ADAS Tech	N/A	Discretionary – determined by Employer annually	N/A
Admin Concepts	100% on the first 4%, plus 50% of deferral up to 4%	N/A	Discretionary – determined by Employer annually
Air Pro	N/A	Discretionary – determined by Employer annually	N/A
All Magic MV	N/A	Discretionary – determined by Employer annually	N/A
Alliance	N/A	Discretionary – deducted by Employer – per payroll period	Discretionary – determined by Employer annually
BB Bodyshop	100% on the first 3%, plus 50% of deferral up to 5%	N/A	Discretionary – determined by Employer annually
Blue Ridge	100% on the first 3%, plus 50% of deferral up to 5%	N/A	N/A
Bridgewater	100% on the first 3%, plus 50% of deferral up to 5%	N/A	N/A
Bumper to Bumper	100% on the first 1%, plus 50% of deferral up to 1%	N/A	N/A
Capital Collision	100% on the first 3%, plus 50% on the next 2%	N/A	Discretionary – determined by Employer annually
Car ADAS	100% on the first 1%, plus 50% of deferral up to 6%	N/A	N/A
Carrillo	N/A	Discretionary – deducted by Employer – per payroll period	N/A
Central Body	100% on the first 1%, plus 50% of deferral up to 6%	N/A	N/A
Collision Advice	100% up to 10%	Discretionary – determined by Employer annually	Discretionary – determined by Employer annually
Collison Care	N/A	Discretionary – deducted by Employer – per payroll period	N/A
Connan’s Paint	N/A	Discretionary – deducted by Employer – per payroll period	N/A
Diamond	100% on the first 3%, plus 50% of deferral up to 5%	N/A	N/A
Dingman’s	100% on the first 3%, plus 50% on the next 2%	Discretionary – decided by Employer – per payroll period	Discretionary – determined by Employer annually
Dorn’s	100% on the first 3%, plus 50% on the next 2%	Discretionary – decided by Employer – per payroll period	Discretionary – determined by Employer annually

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Contributions (Continued)

Employer	Safe Harbor	Employer Match	Profit-sharing
Hollas	100% on the first 1%, plus 50% of deferral up to 6%	N/A	N/A
K&M	100% on the first 3%, plus 50% on the next 2% – per pay basis	N/A	Discretionary – determined by Employer annually
Keco	100% on the first 3%, plus 50% on the next 2%	Discretionary – decided by Employer – per payroll period	N/A
Lee's	N/A	N/A	Discretionary – determined by Employer annually
Morton's	N/A	Discretionary – deducted by Employer – per payroll period not to exceed 3%	Discretionary – determined by Employer annually
NorthStar	100% on the first 1%, plus 50% of deferral up to 6%	N/A	N/A
Performance Depot	100% on the first 1%, plus 50% of deferral up to 6%	N/A	N/A
Reliable	N/A	Discretionary – deducted by Employer – per payroll period not to exceed 3%	Discretionary – determined by Employer annually
Safe Car	N/A	Discretionary – deducted by Employer – per payroll period	N/A
SCRS	Deducted by Employer – per payroll period not to exceed 4%	N/A	N/A
Streamline	100% on the first 3%, plus 50% on the next 3% up to 5%	N/A	Discretionary – decided by Employer annually
T&E	N/A	Discretionary – decided by Employer – per payroll period	Discretionary – determined by Employer annually
Telesis	100% on the first 4% – per pay basis	N/A	N/A
Top Gun	100% on the first 1%, plus 50% of deferral up to 6%	N/A	N/A
Valley	100% on the first 3%, plus 50% on the next 3% up to 5%	N/A	N/A

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Contributions (Continued)

In total, matching contributions for the year ended December 31, 2025, were $490,380. Profit-sharing contributions for the year ended December 31, 2025, were $228,400. Safe harbor contributions for the year ended December 31, 2025, were $1,139,218.

Participant Accounts

Each participant's account is participant-directed and is credited with the participant's contributions, the Employer contributions, if applicable, and allocations of Plan earnings and expenses. Allocations are based on participant earnings, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Employer's contributions portion (except as noted) of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service, as follows:

Years of Service	Vesting - All Employers, Except as Noted	Vesting - Alliance	Vesting - Car ADAS	Vesting - Carillo	Vesting - Collision Care
Less than 1 Year	0%	0%	0%	0%	0%
1 Year	0%	20%	25%	20%	20%
2 Years	20%	40%	50%	40%	40%
3 Years	40%	60%	75%	60%	60%
4 Years	60%	80%	100%	80%	80%
5 Years	80%	100%	100%	100%	100%
6 or more Years	100%	100%	100%	100%	100%

Years of Service	Vesting - Connan's Paint	Vesting - Diamond	Vesting - NorthStar	Vesting - Valley
Less than 1 Year	0%	0%	0%	0%
1 Year	25%	20%	20%	20%
2 Years	50%	40%	40%	40%
3 Years	75%	60%	60%	60%
4 Years	100%	80%	80%	80%
5 Years	100%	100%	100%	100%
6 or more Years	100%	100%	100%	100%

All Magic MV and Telesis are 100 percent vested in all accounts upon entry in the plan.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan administrator. Loan repayments are made through regular payroll deductions. The notes receivable balance was $300,353 and $277,390 at December 31, 2025 and 2024, respectively.

Payment of Benefits

Upon disability, retirement, death, or termination of employment, participants are entitled to the benefits in their separate accounts. In addition, in-service withdrawals are permitted when a participant attains age 59 ½. Benefits are paid as lump sum distributions. Hardship distributions are permitted if certain conditions are met.

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Forfeitures

Forfeitures accumulate due to account distributions or as a result of a reversal of employer contributions based upon year-end true-up calculations. Forfeitures may be utilized to pay administrative expenses of the Plan or to reduce employer contributions. For the year ended December 31, 2025, forfeitures utilized to pay administrative expenses were $30,662. The forfeiture balance was $50,660 and $31,775 as of December 31, 2025 and 2024, respectively.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management's Review

Subsequent events were evaluated through October 9, 2026, which is the date the financial statements were available to be issued.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Basis of Accounting

The accompanying financial statements of the Plan are prepared under the accrual method of accounting.

Contributions

Contributions from Plan participants are recorded in the year in which the employee contributions are withheld from compensation.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note C for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account. If a participant does not make loan repayments, and the Plan administrator considers the participant's loan to be in default, the loan balance is reduced, and the delinquent participant's note receivable is recorded as a benefit payment based on the terms of the Plan document.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Benefits

Benefits are recorded when paid.

Expenses

Operating expenses of the Plan are paid partially by the Employers with the remainder paid by the Plan. Expenses covered by the Employers are excluded from these financial statements.

NOTE C - FAIR VALUE MEASUREMENTS

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no Plan assets requiring the use of Level 3 inputs for the periods presented.

Level 1 Fair Value Measurements

The cost of money market funds approximates fair value. The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

Level 2 Fair Value Measurements

The fair value of pooled separate accounts is based on quoted net asset values of the underlying mutual funds as well as the contract's daily asset charges. The fair value of common collective trust funds is based on the net asset value ("NAV") of units of a bank collective trust. The NAV, as provided by the trustee, has a readily determinable fair value. The NAV is based on fair value of the underlying investments held by the fund less its liabilities.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value measured on a recurring basis as of December 31, 2025 and 2024.

		Fair Value Measurements Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets Level 1	Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
December 31, 2025				
Money market funds	**$ 21,838**	**$ 21,838**	**$ -**	**$ -**
Mutual funds	**10,892,146**	**10,892,146**	**-**	**-**
Pooled separate accounts	**20,751,674**	**-**	**20,751,674**	**-**
Common collective trust	**173,211**	**-**	**173,211**	**-**
Total Investments, at Fair Value	**$ 31,838,869**	**$ 10,913,984**	**$ 20,924,885**	**$ -**

NOTE C - FAIR VALUE MEASUREMENTS (CONTINUED)

	Fair Value	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets Level 1	Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
December 31, 2024				
Money market funds	$ 7,277	$ 7,277	$ -	$ -
Mutual funds	12,135,058	12,135,058	-	-
Pooled separate accounts	15,923,024	-	15,923,024	-
Common collective trust	916,763	-	916,763	-
Total Investments, at Fair Value	$ 28,982,122	$ 12,142,335	$ 16,839,787	$ -

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2025 and 2024, there were no transfers between Levels 1 and 2 and no transfers into or out of Level 3.

NOTE D - INFORMATION PREPARED AND CERTIFIED BY MID-ATLANTIC TRUST COMPANY

The Plan administrator elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator elected limited auditing procedures with respect to the investment information certified.

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to be complete and accurate by Mid-Atlantic Trust Company as of and for the years ended December 31:

	2025	2024
Investments, at Fair Value:		
Money market funds	**$ 21,838**	$ 7,277
Mutual funds	**10,892,146**	12,135,058
Pooled separate accounts	**20,751,674**	15,923,024
Common collective trust	**173,211**	916,763
Non-interest-bearing cash	**2,499**	2,498
Investment Income	**4,565,619**	3,403,415

NOTE E - PARTY-IN-INTEREST TRANSACTIONS

As discussed in Note B, the Plan paid certain fees related to Plan operations to various service providers. Participant loans are classified as party-in-interest transactions. These transactions are exempt from the prohibited transaction rules of ERISA.

NOTE F - PLAN TERMINATION

Although they have not expressed any intent to do so, the Employers have the right, under the Plan, to discontinue their contributions at any time and to terminate the Plan subject to ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions. Any unallocated assets shall be allocated to participant accounts and distributed in such a manner as the Employers determine.

NOTE G - TAX STATUS

The Company has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, stating that the form of the pre-approved Plan document was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since adopting the pre-approved Plan document, the Plan administrator believes the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2025 and 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. The Plan's tax years of December 31, 2022, through December 31, 2025, remain subject to examination. There are currently no examinations for any tax periods in progress.

NOTE H - RISKS AND UNCERTAINTIES

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

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

SUPPLEMENTARY INFORMATION

December 31, 2025

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

EIN: 43-1275465
Plan Number: 001
Supplementary Information
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c)	(d) Cost	(e) Current Value
	Vanguard Federal Money Market Fund Investor Shares	Money Market Fund	**	$ 21,838
	Vanguard Intermediate - Term Bond Index Fund Admiral Shares	Mutual Fund	**	207,364
	Vanguard FSTE Developed Markets Index Fund ETF Shares	Mutual Fund	**	325,578
	Vanguard Mid-Cap Index Admiral Shares	Mutual Fund	**	624,099
	Vanguard Small-Cap Index Fund Admiral Shares	Mutual Fund	**	935,437
	American Funds EuroPacific Growth Fund Class R-6	Mutual Fund	**	615,350
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund	**	297,495
	Vanguard 500 Index Fund Admiral Shares	Mutual Fund	**	4,051,883
	Vanguard Equity - Income Fund Admiral Shares	Mutual Fund	**	821,590
	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Mutual Fund	**	386,820
	Vanguard Growth Index Fund Admiral Shares	Mutual Fund	**	2,626,530
	Vanguard Target Retirement Income Fund	Pooled Separate Account	**	26,098
	Vanguard Target Retirement Income 2020 Fund	Pooled Separate Account	**	721,251
	Vanguard Target Retirement Income 2025 Fund	Pooled Separate Account	**	1,477,581
	Vanguard Target Retirement Income 2030 Fund	Pooled Separate Account	**	2,619,887
	Vanguard Target Retirement Income 2035 Fund	Pooled Separate Account	**	4,300,987
	Vanguard Target Retirement Income 2040 Fund	Pooled Separate Account	**	3,383,995
	Vanguard Target Retirement Income 2045 Fund	Pooled Separate Account	**	2,759,866
	Vanguard Target Retirement Income 2050 Fund	Pooled Separate Account	**	2,162,034
	Vanguard Target Retirement Income 2055 Fund	Pooled Separate Account	**	2,069,489
	Vanguard Target Retirement Income 2060 Fund	Pooled Separate Account	**	754,840
	Vanguard Target Retirement Income 2065 Fund	Pooled Separate Account	**	475,646
	Reliance Trust Stable Value Fund - MetLife Series 25053 Class 0	Common Collective Trust	**	173,211
	Total Participant-Directed Investments			31,838,869
*	**Participant Loans**	Various maturities, 4.25%-10.50%	**	300,353
	Total Investments and Loans			$ 32,139,222

* Party-in-interest transaction

** Cost is not required for participant-directed transactions.

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

EIN: 43-1275465
Plan Number: 001
Supplementary Information
Schedule H, Line 4a
Schedule of Delinquent Participant Contributions
Year Ended December 31, 2025

Participant Contributions Transferred Late to the Plan	Total that Constitute Non-Exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check here if late participant loan contributions are included. ☐	$ 90,343	$ 222,026	$ -	$ -

SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

EIN: 43-1275465
Plan Number: 001
Supplementary Information
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c)	(d) Cost	(e) Current Value
	Vanguard Federal Money Market Fund Investor Shares	Money Market Fund	**	$ 21,838
	Vanguard Intermediate - Term Bond Index Fund Admiral Shares	Mutual Fund	**	207,364
	Vanguard FSTE Developed Markets Index Fund ETF Shares	Mutual Fund	**	325,578
	Vanguard Mid-Cap Index Admiral Shares	Mutual Fund	**	624,099
	Vanguard Small-Cap Index Fund Admiral Shares	Mutual Fund	**	935,437
	American Funds EuroPacific Growth Fund Class R-6	Mutual Fund	**	615,350
	Baird Core Plus Bond Fund Class Institutional	Mutual Fund	**	297,495
	Vanguard 500 Index Fund Admiral Shares	Mutual Fund	**	4,051,883
	Vanguard Equity - Income Fund Admiral Shares	Mutual Fund	**	821,590
	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Mutual Fund	**	386,820
	Vanguard Growth Index Fund Admiral Shares	Mutual Fund	**	2,626,530
	Vanguard Target Retirement Income Fund	Pooled Separate Account	**	26,098
	Vanguard Target Retirement Income 2020 Fund	Pooled Separate Account	**	721,251
	Vanguard Target Retirement Income 2025 Fund	Pooled Separate Account	**	1,477,581
	Vanguard Target Retirement Income 2030 Fund	Pooled Separate Account	**	2,619,887
	Vanguard Target Retirement Income 2035 Fund	Pooled Separate Account	**	4,300,987
	Vanguard Target Retirement Income 2040 Fund	Pooled Separate Account	**	3,383,995
	Vanguard Target Retirement Income 2045 Fund	Pooled Separate Account	**	2,759,866
	Vanguard Target Retirement Income 2050 Fund	Pooled Separate Account	**	2,162,034
	Vanguard Target Retirement Income 2055 Fund	Pooled Separate Account	**	2,069,489
	Vanguard Target Retirement Income 2060 Fund	Pooled Separate Account	**	754,840
	Vanguard Target Retirement Income 2065 Fund	Pooled Separate Account	**	475,646
	Reliance Trust Stable Value Fund - MetLife Series 25053 Class 0	Common Collective Trust	**	173,211
	Total Participant-Directed Investments			31,838,869
*	**Participant Loans**	Various maturities, 4.25%-10.50%	**	300,353
	Total Investments and Loans			$ 32,139,222

* Party-in-interest transaction

** Cost is not required for participant-directed transactions.

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
- [X] 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
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SCRS ASSOCIATION RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2019

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)
SOCIETY OF COLLISION REPAIR SPECIALISTS

PO BOX 909

PROSSER WA 99350

2b Employer Identification Number (EIN) 43-1275465

2c Plan Sponsor's telephone number (877)841-0660

2d Business code (see instructions) 811120

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		10/15/2026	Aaron Schulenburg
	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