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

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
AZTEC LANDSCAPING INC 401(K) PROFIT SHARING PLAN & TRUST

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)
AZTEC LANDSCAPING INC

7980 LEMON GROVE WAY
LEMON GROVE, CA 91945

2b Employer Identification Number (EIN)
33-0503963

2c Plan Sponsor's telephone number
619-464-3303

2d Business code (see instructions)
333100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2020	EDWARD ROJAS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	

5 Total number of participants at the beginning of the plan year	**5**	258
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)**	258
a(2) Total number of active participants at the end of the plan year	**6a(2)**	324
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	15
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	339
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	339
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	101
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2A 2E 2F 2G 2J 2K 2S 3H 2T 3D

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

9a Plan funding arrangement (check all that apply)		**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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2019 Form M-1 annual report. If the plan was not required to file the 2019 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 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

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
AZTEC LANDSCAPING INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AZTEC LANDSCAPING INC

D Employer Identification Number (EIN)
33-0503963

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	28396
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	0	28396
	Liabilities			
g	Benefit claims payable	1g	0	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	0	28396

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)	0	
	(B) Participants	2a(1)(B)	29831	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		29831
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(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)	0	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	400	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		400
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		66
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		30297
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1714	
(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)		1714
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	169	
(3) Investment advisory and management fees	2i(3)	18	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		187
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1901
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		28396
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: MELETIS AND MUNSCH, LLP **(2)** EIN: 82-3382227

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
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		20000
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		X	

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 If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
AZTEC LANDSCAPING INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AZTEC LANDSCAPING INC

D Employer Identification Number (EIN)
33-0503963

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**

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): 16-1470238

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 contributed more than 5% of total contributions to the plan during the plan year (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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**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) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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_____

AZTEC LANDSCAPING, INC. 401(k) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS,
INDEPENDENT AUDITORS' REPORT AND
SUPPLEMENTAL INFORMATION

DECEMBER 31, 2019

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MELETIS & MUNSCH, LLP
Certified Public Accountants

Members
American Institute of
Certified Public Accountants

Members
California Society of
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To Genaro Garcia, Plan Administrator and President
Aztec Landscaping, Inc. 401(k) Profit Sharing Plan & Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Aztec Landscaping, Inc. 401(k) Profit Sharing Plan & Trust (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2019, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by Mid Atlantic Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2019, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of Form 5500, Schedule H, line 4(i), Schedule of Assets (Held at End of Year) for the year ended December 31, 2019 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee of the Plan, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Mileti's & Mensch LLP

San Diego, California
October 15, 2020

AZTEC LANDSCAPING, INC. 401(k) PROFIT SHARING PLAN & TRUST
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019

ASSETS	
Investments (at fair value)	$ 28,396
TOTAL ASSETS	28,396
LIABILITIES	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 28,396

See independent auditors' report and accompanying notes

AZTEC LANDSCAPING, INC. 401(k) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	$	66
Dividends		400
		466
Contributions:		
Participants		29,831
		29,831
TOTAL ADDITIONS		30,297
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Distributions:		
Benefits paid directly to participants		1,714
Administration expenses		187
TOTAL DEDUCTIONS		1,901
NET INCREASE		28,396
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR		-
END OF YEAR	$	28,396

See independent auditors' report and accompanying notes

NOTE A - DESCRIPTION OF PLAN

The following description of Aztec Landscaping, Inc.'s (the Company) 401(k) Profit Sharing Plan & Trust (the Plan) provides only general information. Participants should refer to the plan adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan initially effective on January 1, 2019 and restated on June 27, 2019. Elective deferrals under this Plan were effective September 1, 2019. The Plan covers all employees of the Company who have attained the age of twenty-one and have completed two consecutive months of service beginning on the employee's date of hire. Participants may make elective deferrals into the Plan upon meeting the eligibility requirement. In order to be eligible for employer matching and profit sharing contributions, the Plan requires the completion of 1,000 hours of service within a twelve month consecutive period, and the participant must be employed by the Company on the last day of the Plan year. Employees are eligible to join the Plan monthly, on the first day of each month of the Plan year. Employees are considered to have met the age and service requirements if employed on September 1, 2019. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Presentation

Certain amounts in the financial statements and associated notes may not add due to rounding.

Plan Administration

The Plan Sponsor is the administrator of the Plan and oversees governance of the Plan. As administrator, the Plan Sponsor has authority and responsibility for matters in connection with the operation and administration of the Plan (including the authority to select the Plan's investment options, which are available for employees to select for investment). Mid Atlantic Trust Company (MATC) is the trustee of the Plan and acts at the direction of the Plan's administrator. Paychex, Inc. (Paychex) is the recordkeeper for the Plan and is responsible for the day-to-day recordkeeping functions of the Plan.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time or to terminate the Plan subject to the provisions of ERISA. For this purpose, termination includes a complete discontinuance of contributions under the Plan or a partial termination. In the event of Plan termination, participants' accounts become fully vested and nonforfeitable. In the case of a partial termination, only those employees who are affected by the partial termination of the Plan will become fully vested and nonforfeitable.

NOTE A - DESCRIPTION OF PLAN (continued)

Contributions

All employees that become eligible for the Plan are subject to automatic enrollment. For the year ended December 31, 2019, the salary deferral rate at automatic enrollment was set at 3% of compensation with an auto-escalation feature that increases contributions 1% annually on the first day of each Plan year to a maximum of 10%. An employee can change the deferral rate made through automatic enrollment by electing a different percentage or the employee can affirmatively elect not to participate in the Plan. Participants may, at any time, change their contribution percentage or suspend any future deductions from their pay. The automatic salary deferral is invested in a default fund selected by the Plan, Vanguard Wellesley Income Admiral. Participants may at any time, change their investment selections from the default fund.

For the year ended December 31, 2019 each eligible employee may contribute up to 100% of their pretax compensation, as defined in the Plan, to a maximum of $19,000. Participants who reach age fifty by the end of the tax year may contribute up to $6,000 of additional tax deferred compensation under catch-up provisions of the Plan. Participants may also contribute amounts representing distributions from other qualified benefit or contribution plans.

The Plan provides for discretionary employer profit sharing contributions. There were no profit sharing contributions for the year ended December 31, 2019.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, if applicable, and (b) Plan earnings, and is charged an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. A participant is entitled to benefits based on their vested account balance. Participant contributions at December 31, 2019 were $29,831.

Vesting

Participants are immediately fully vested in their contributions plus actual earnings thereon. Vesting in the Company's profit sharing contributions plus actual earnings thereon is based on years of service. A participant is 100% vested after six years of credited service. Non-vested benefits are forfeited when a participant's employment terminates. Regardless of the vesting schedule, a participant shall become fully vested upon reaching retirement age, death, or disability.

Investment Options

The Plan offers a broad range of diversified investment options with different risk and return characteristics. The variety enables participants to select the options that best fit their investment style, from conservative to aggressive.

NOTE A - DESCRIPTION OF PLAN (continued)

Notes Receivable from Participants

If authorized by the Plan's trustee, participants may borrow from their pretax vested account a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 95% of one-half the pretax vested account balance or 95% of the total vested account balance excluding the Roth elective deferral balance. Under no event will the loan amount exceed $50,000. Loans are secured by up to 50% of the participant's vested account and bear interest at the prime rate plus 1%. Loan terms can range from 1 to 4.5 years. Principal and interest is paid ratably through payroll deductions. There were no notes receivable for the year ended December 31, 2019.

Payment of Benefits

Distributions from a participant's account are generally made upon termination of employment, retirement, disability, or death. Terminated employees, with account values up to $5,000, will receive a lump sump payment equal to their account value. Participants or their beneficiaries with account values greater than $5,000 may receive distributions in a lump sum, installment, or annuity contract payments. Benefits paid to beneficiaries upon death of participants are made in accordance with elections available under the Plan. Total benefit payments made to participants for the year ended December 31, 2019 were $1,714. As of December 31, 2019, there were no amounts owed to participants that elected to withdraw from the Plan.

Forfeited Accounts

Forfeitures of non-vested employer contributions will first be used to reduce plan administrative expenses and any remaining forfeiture amounts will be used for future matching employer contributions. As of December 31, 2019, there were no forfeited non-vested accounts.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management's Review

Subsequent events were evaluated through October 15, 2020, which is the date the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements except as follows:

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease ("COVID-19") as a pandemic. As a result of COVID-19, the current fair value of the Plan's investments may be materially different from the amounts presented on the statement of net assets available for benefits as of December 31, 2019.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

On March 27, 2020, in response to the COVID-19 pandemic, the U.S. Congress enacted the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), which among other things, includes provisions that impact retirement plan rules for 2020. These provisions include allowing qualified individuals who are impacted by the virus to withdraw up to $100,000 from their retirement accounts without penalty regardless of their age, as well as increasing participant loan limits from $50,000 to $100,000, while also increasing the eligible amount available to be borrowed from 50% to 100% of the participant's vested account balance. The CARES Act allows the Plan to be retroactively amended as of or by December 31, 2022 for calendar-year end plans for provisions that are implemented immediately. Plan management has not yet determined whether these CARES Act provisions will be allowed by the Plan.

Use of Estimates

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

Basis of Accounting

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

Notes Receivable from Participants

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

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. The trustee determines the Plan's valuation policies. See Note C for discussion of fair value measurements.

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

Participant loans receivable are valued at face value which approximates fair value.

Payment of Benefits

Benefit payments to Plan participants are recorded upon distribution.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Administrative Expenses
The Company provides for certain administrative expenses for the Plan and pays for certain outside administrative services. The cost of Company provided services is not reflected in the financial statements.

NOTE C – FAIR VALUE MEASUREMENTS

The Plan follows the methods of fair value measurement under FASB ASC 820 to value its financial assets. Fair value is based on 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. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels has been established, which are described below:

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets and have the highest priority.

Level 2 Observable inputs other than quoted prices for identical assets (Level 1).

Level 3 Unobservable inputs with the lowest priority.

The Plan uses appropriate 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 are not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs are not available. There are no plan assets requiring the use of Level 2 or 3 inputs for the periods presented.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds (including Money Market Funds) - The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). The funds must publish their daily net asset value (NAV) and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

NOTE C – FAIR VALUE MEASUREMENTS (continued)

The following tables set forth by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2019:

December 31, 2019	Fair Value	Observable Inputs (Level 1)
Mutual Funds:		
Balanced Funds	$ 28,396	$ 28,396
Total Assets at Fair Value	$ 28,396	$ 28,396

NOTE D – INVESTMENTS

Unaudited Information Certified by MATC

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2019, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2019, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by MATC. The information certified includes total investments of $28,610 for the year ended December 31, 2019. Total investments (at fair value) reported on the statement of net assets available for benefits include $214 of pending transactions made on December 31, 2019 and posted on January 2, 2020.

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) increased in value by $28,396 for the year ended December 31, 2019.

NOTE E – RELATED PARTY TRANSACTIONS

Paychex provides certain non-fiduciary administrative services and MATC provides directed trustee services on behalf of the Plan. Accordingly, transactions between these entities qualify as party-in-interest transactions. Fees paid by the Plan for these services were included in administration expense, and totaled $187 for the year ended December 31, 2019.

All of these party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

NOTE F - TAX STATUS

The Company has adopted a prototype plan and relies on the prototype plan's determination letter from the Internal Revenue Service (IRS) dated April 10, 2014. The Company has not applied for a determination letter from the IRS specific for the Plan. The trustee and plan administrator believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code (IRC) and, accordingly, is exempt from Federal and State income tax. Therefore no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

NOTE G – RISKS AND UNCERTAINTIES

The Plan provides for investment options in various investment securities. Such investments are exposed to various risks such as interest rate, credit risk, economic changes, political unrest, regulatory changes and foreign currency risk. The Plan's exposure to a concentration of credit risk is dependent upon funds selected by participants. These risks and uncertainties could impact participants' account balances and the amounts reported in the financial statements. As of December 31, 2019, 100% of the Plan's net assets were invested in Vanguard Wellesley Income Admiral, the Plan's default investment fund. Accordingly, the Plan has a concentration risk regarding the performance of this fund.

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The financial statements as of December 31, 2019 agree to Forms 5500 filed with the DOL.

SUPPLEMENTAL INFORMATION

AZTEC LANDSCAPING, INC. 401(k) PROFIT SHARING PLAN & TRUST
EIN: 33-0503963
PLAN NUMBER: 001
SCHEDULE H, LINE 4i -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019

(a)*	(b) Identity of issue, borrower, or similar party	(c) Description of investment	(d) Cost	(e) Current value
	Vanguard Wellesley Income Admiral			$ 28,396
				$ 28,396

* Column (a), investment is held by Mid Atlantic Trust Company, which is a party-in-interest.
Column (d) is blank as investment is participant directed.

AZTEC LANDSCAPING, INC. 401(k) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS,
INDEPENDENT AUDITORS' REPORT AND
SUPPLEMENTAL INFORMATION

DECEMBER 31, 2019

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MELETIS & MUNSCH, LLP
Certified Public Accountants

Members
American Institute of
Certified Public Accountants

Members
California Society of
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To Genaro Garcia, Plan Administrator and President
Aztec Landscaping, Inc. 401(k) Profit Sharing Plan & Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Aztec Landscaping, Inc. 401(k) Profit Sharing Plan & Trust (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2019, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by Mid Atlantic Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2019, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of Form 5500, Schedule H, line 4(i), Schedule of Assets (Held at End of Year) for the year ended December 31, 2019 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee of the Plan, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Mileti's & Mensch LLP

San Diego, California
October 15, 2020

AZTEC LANDSCAPING, INC. 401(k) PROFIT SHARING PLAN & TRUST
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019

ASSETS	
Investments (at fair value)	$ 28,396
TOTAL ASSETS	28,396
LIABILITIES	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 28,396

See independent auditors' report and accompanying notes

AZTEC LANDSCAPING, INC. 401(k) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	$	66
Dividends		400
		466
Contributions:		
Participants		29,831
		29,831
TOTAL ADDITIONS		30,297
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Distributions:		
Benefits paid directly to participants		1,714
Administration expenses		187
TOTAL DEDUCTIONS		1,901
NET INCREASE		28,396
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR		-
END OF YEAR	$	28,396

See independent auditors' report and accompanying notes

NOTE A - DESCRIPTION OF PLAN

The following description of Aztec Landscaping, Inc.'s (the Company) 401(k) Profit Sharing Plan & Trust (the Plan) provides only general information. Participants should refer to the plan adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan initially effective on January 1, 2019 and restated on June 27, 2019. Elective deferrals under this Plan were effective September 1, 2019. The Plan covers all employees of the Company who have attained the age of twenty-one and have completed two consecutive months of service beginning on the employee's date of hire. Participants may make elective deferrals into the Plan upon meeting the eligibility requirement. In order to be eligible for employer matching and profit sharing contributions, the Plan requires the completion of 1,000 hours of service within a twelve month consecutive period, and the participant must be employed by the Company on the last day of the Plan year. Employees are eligible to join the Plan monthly, on the first day of each month of the Plan year. Employees are considered to have met the age and service requirements if employed on September 1, 2019. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Presentation

Certain amounts in the financial statements and associated notes may not add due to rounding.

Plan Administration

The Plan Sponsor is the administrator of the Plan and oversees governance of the Plan. As administrator, the Plan Sponsor has authority and responsibility for matters in connection with the operation and administration of the Plan (including the authority to select the Plan's investment options, which are available for employees to select for investment). Mid Atlantic Trust Company (MATC) is the trustee of the Plan and acts at the direction of the Plan's administrator. Paychex, Inc. (Paychex) is the recordkeeper for the Plan and is responsible for the day-to-day recordkeeping functions of the Plan.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time or to terminate the Plan subject to the provisions of ERISA. For this purpose, termination includes a complete discontinuance of contributions under the Plan or a partial termination. In the event of Plan termination, participants' accounts become fully vested and nonforfeitable. In the case of a partial termination, only those employees who are affected by the partial termination of the Plan will become fully vested and nonforfeitable.

NOTE A - DESCRIPTION OF PLAN (continued)

Contributions

All employees that become eligible for the Plan are subject to automatic enrollment. For the year ended December 31, 2019, the salary deferral rate at automatic enrollment was set at 3% of compensation with an auto-escalation feature that increases contributions 1% annually on the first day of each Plan year to a maximum of 10%. An employee can change the deferral rate made through automatic enrollment by electing a different percentage or the employee can affirmatively elect not to participate in the Plan. Participants may, at any time, change their contribution percentage or suspend any future deductions from their pay. The automatic salary deferral is invested in a default fund selected by the Plan, Vanguard Wellesley Income Admiral. Participants may at any time, change their investment selections from the default fund.

For the year ended December 31, 2019 each eligible employee may contribute up to 100% of their pretax compensation, as defined in the Plan, to a maximum of $19,000. Participants who reach age fifty by the end of the tax year may contribute up to $6,000 of additional tax deferred compensation under catch-up provisions of the Plan. Participants may also contribute amounts representing distributions from other qualified benefit or contribution plans.

The Plan provides for discretionary employer profit sharing contributions. There were no profit sharing contributions for the year ended December 31, 2019.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, if applicable, and (b) Plan earnings, and is charged an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. A participant is entitled to benefits based on their vested account balance. Participant contributions at December 31, 2019 were $29,831.

Vesting

Participants are immediately fully vested in their contributions plus actual earnings thereon. Vesting in the Company's profit sharing contributions plus actual earnings thereon is based on years of service. A participant is 100% vested after six years of credited service. Non-vested benefits are forfeited when a participant's employment terminates. Regardless of the vesting schedule, a participant shall become fully vested upon reaching retirement age, death, or disability.

Investment Options

The Plan offers a broad range of diversified investment options with different risk and return characteristics. The variety enables participants to select the options that best fit their investment style, from conservative to aggressive.

NOTE A - DESCRIPTION OF PLAN (continued)

Notes Receivable from Participants

If authorized by the Plan's trustee, participants may borrow from their pretax vested account a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 95% of one-half the pretax vested account balance or 95% of the total vested account balance excluding the Roth elective deferral balance. Under no event will the loan amount exceed $50,000. Loans are secured by up to 50% of the participant's vested account and bear interest at the prime rate plus 1%. Loan terms can range from 1 to 4.5 years. Principal and interest is paid ratably through payroll deductions. There were no notes receivable for the year ended December 31, 2019.

Payment of Benefits

Distributions from a participant's account are generally made upon termination of employment, retirement, disability, or death. Terminated employees, with account values up to $5,000, will receive a lump sump payment equal to their account value. Participants or their beneficiaries with account values greater than $5,000 may receive distributions in a lump sum, installment, or annuity contract payments. Benefits paid to beneficiaries upon death of participants are made in accordance with elections available under the Plan. Total benefit payments made to participants for the year ended December 31, 2019 were $1,714. As of December 31, 2019, there were no amounts owed to participants that elected to withdraw from the Plan.

Forfeited Accounts

Forfeitures of non-vested employer contributions will first be used to reduce plan administrative expenses and any remaining forfeiture amounts will be used for future matching employer contributions. As of December 31, 2019, there were no forfeited non-vested accounts.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management's Review

Subsequent events were evaluated through October 15, 2020, which is the date the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements except as follows:

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease ("COVID-19") as a pandemic. As a result of COVID-19, the current fair value of the Plan's investments may be materially different from the amounts presented on the statement of net assets available for benefits as of December 31, 2019.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

On March 27, 2020, in response to the COVID-19 pandemic, the U.S. Congress enacted the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), which among other things, includes provisions that impact retirement plan rules for 2020. These provisions include allowing qualified individuals who are impacted by the virus to withdraw up to $100,000 from their retirement accounts without penalty regardless of their age, as well as increasing participant loan limits from $50,000 to $100,000, while also increasing the eligible amount available to be borrowed from 50% to 100% of the participant's vested account balance. The CARES Act allows the Plan to be retroactively amended as of or by December 31, 2022 for calendar-year end plans for provisions that are implemented immediately. Plan management has not yet determined whether these CARES Act provisions will be allowed by the Plan.

Use of Estimates

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

Basis of Accounting

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

Notes Receivable from Participants

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

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. The trustee determines the Plan's valuation policies. See Note C for discussion of fair value measurements.

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

Participant loans receivable are valued at face value which approximates fair value.

Payment of Benefits

Benefit payments to Plan participants are recorded upon distribution.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Administrative Expenses
The Company provides for certain administrative expenses for the Plan and pays for certain outside administrative services. The cost of Company provided services is not reflected in the financial statements.

NOTE C – FAIR VALUE MEASUREMENTS

The Plan follows the methods of fair value measurement under FASB ASC 820 to value its financial assets. Fair value is based on 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. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels has been established, which are described below:

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets and have the highest priority.

Level 2 Observable inputs other than quoted prices for identical assets (Level 1).

Level 3 Unobservable inputs with the lowest priority.

The Plan uses appropriate 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 are not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs are not available. There are no plan assets requiring the use of Level 2 or 3 inputs for the periods presented.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds (including Money Market Funds) - The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). The funds must publish their daily net asset value (NAV) and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

NOTE C – FAIR VALUE MEASUREMENTS (continued)

The following tables set forth by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2019:

December 31, 2019	Fair Value	Observable Inputs (Level 1)
Mutual Funds:		
Balanced Funds	$ 28,396	$ 28,396
Total Assets at Fair Value	$ 28,396	$ 28,396

NOTE D – INVESTMENTS

Unaudited Information Certified by MATC

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2019, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2019, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by MATC. The information certified includes total investments of $28,610 for the year ended December 31, 2019. Total investments (at fair value) reported on the statement of net assets available for benefits include $214 of pending transactions made on December 31, 2019 and posted on January 2, 2020.

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) increased in value by $28,396 for the year ended December 31, 2019.

NOTE E – RELATED PARTY TRANSACTIONS

Paychex provides certain non-fiduciary administrative services and MATC provides directed trustee services on behalf of the Plan. Accordingly, transactions between these entities qualify as party-in-interest transactions. Fees paid by the Plan for these services were included in administration expense, and totaled $187 for the year ended December 31, 2019.

All of these party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

NOTE F - TAX STATUS

The Company has adopted a prototype plan and relies on the prototype plan's determination letter from the Internal Revenue Service (IRS) dated April 10, 2014. The Company has not applied for a determination letter from the IRS specific for the Plan. The trustee and plan administrator believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code (IRC) and, accordingly, is exempt from Federal and State income tax. Therefore no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

NOTE G – RISKS AND UNCERTAINTIES

The Plan provides for investment options in various investment securities. Such investments are exposed to various risks such as interest rate, credit risk, economic changes, political unrest, regulatory changes and foreign currency risk. The Plan's exposure to a concentration of credit risk is dependent upon funds selected by participants. These risks and uncertainties could impact participants' account balances and the amounts reported in the financial statements. As of December 31, 2019, 100% of the Plan's net assets were invested in Vanguard Wellesley Income Admiral, the Plan's default investment fund. Accordingly, the Plan has a concentration risk regarding the performance of this fund.

NOTE H - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The financial statements as of December 31, 2019 agree to Forms 5500 filed with the DOL.

SUPPLEMENTAL INFORMATION

AZTEC LANDSCAPING, INC. 401(k) PROFIT SHARING PLAN & TRUST
EIN: 33-0503963
PLAN NUMBER: 001
SCHEDULE H, LINE 4i -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019

(a)*	(b) Identity of issue, borrower, or similar party	(c) Description of investment	(d) Cost	(e) Current value
	Vanguard Wellesley Income Admiral			$ 28,396
				$ 28,396

* Column (a), investment is held by Mid Atlantic Trust Company, which is a party-in-interest.
Column (d) is blank as investment is participant directed.