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

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

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:
- [ ] 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)

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
HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2020

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)
HAROLD JONES LANDSCAPE, INC.

530 E. LOS ANGELES AVE. #115-356
MOORPARK, CA 93021

2b Employer Identification Number (EIN)
95-2785388

2c Plan Sponsor's telephone number
805-582-7443

2d Business code (see instructions)
238900

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.	10/11/2023	TRACY SANDERS
	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**	121
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)**	121
a(2) Total number of active participants at the end of the plan year	**6a(2)**	124
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	125
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	125
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
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:
1C 3D 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[X]	**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)	[ ]	**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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
HAROLD JONES LANDSCAPE, INC.

D Employer Identification Number (EIN)
95-2785388

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2022

2 Assets:

a Market value	**2a**	795820
b Actuarial value	**2b**	795820

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	0	0	0
c For active participants	121	5803	688677
d Total	121	5803	688677

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.34 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	342985
b Expected plan-related expenses	**6b**	0
c Total (line 6a + line 6b)	**6c**	342985

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary — Date: 06/14/2023

DEANNA GEE, EA, MSEA, MAAA — Type or print name of actuary

23-06824 — Most recent enrollment number

THE RETIREMENT PLAN COMPANY — Firm name

615-986-5500 — Telephone number (including area code)

5200 MARYLAND WAY, SUITE 310
BRENTWOOD, TN 37027

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 4.83 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		87631
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 4.96 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		87631
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	115.55 %
15	Adjusted funding target attainment percentage	15	115.55 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	106.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/18/2023	402391				
			Totals ► 18(b)	402391	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	376211

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	342985
b Excess assets, if applicable, but not greater than line 31a	**31b**	107143

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	235842

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	235842
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	376211
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	140369
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

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

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HAROLD JONES LANDSCAPE, INC.

D Employer Identification Number (EIN)
95-2785388

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	402642	402391
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4655	35596
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	395878	697350
(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)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	803175	1135337
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
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	803175	1135337

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)	402391	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		402391
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	206	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		206
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-64649
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		337948
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		0
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	5786	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		5786
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5786
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		332162
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: RILEY AND COMPANY PLLC **(2)** EIN: 76-0560371

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	

			Yes	No	Amount
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		80000
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 463665.

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

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HAROLD JONES LANDSCAPE, INC.

D Employer Identification Number (EIN)
95-2785388

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): 95-2785388 _____

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** 0

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) 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_____

Structured Attachment	Schedule SB, line 26a Schedule of Active Participant Data	2022
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		This Form is Open to Public Inspection

Name of Plan	HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN						
Plan Year Begin Date	01/01/2022	Plan Year End Date	12/31/2022	EIN	95-2785388	PN	002

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25				3		
25 to 29				7		
30 to 34				18		
35 to 39				13		
40 to 44				16		
45 to 49				25		
50 to 54	2			15		
55 to 59				12		
60 to 64				6		
65 to 69				2		
70 & Up				2		

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN						
Plan Year Begin Date	01/01/2022	**Plan Year End Date**	12/31/2022	**EIN**	95-2785388	**PN**	002

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN						
Plan Year Begin Date	01/01/2022	**Plan Year End Date**	12/31/2022	**EIN**	95-2785388	**PN**	002

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Harold Jones Landscape, Inc. Cash Balance Plan
Financial Statements
And Supplemental Schedule
December 31, 2022 and 2021

Riley CPA
Certified Public Accountants

Harold Jones Landscape, Inc. Cash Balance Plan
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December 31, 2022 and 2021

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Riley CPA
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Independent Auditor's Report

To the Administrative Committee of the
Harold Jones Landscape, Inc. Cash Balance Plan

Opinion

We have audited the accompanying financial statements of Harold Jones Landscape, Inc. Cash Balance Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of December 31, 2022 and 2021, and of accumulated plan benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Harold Jones Landscape, Inc. Cash Balance Plan as of December 31, 2022 and 2021, and the changes in its net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Harold Jones Landscape, Inc. Cash Balance Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Harold Jones Landscape, Inc. Cash Balance Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 generally accepted auditing standards 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Harold Jones Landscape, Inc. Cash Balance 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 Harold Jones Landscape, Inc. Cash Balance Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedule Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets Held for Investment as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

Supplemental Schedule Required by ERISA - Continued

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including the form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Riley and Company PLLC

Riley & Company PLLC

Houston, Texas
October 10, 2023

Harold Jones Landscape, Inc. Cash Balance Plan
Statements of Net Assets Available for Plan Benefits

	December 31,	
	2022	*2021*
Assets:		
Investments at Fair Value (See Note C)	$ 732,946	$ 400,533
Receivables:		
Employer Contributions	402,391	402,642
Total Receivables	402,391	402,642
Total Assets	1,135,337	803,175
Net Assets Available for Plan Benefits	$ 1,135,337	$ 803,175

See accompanying notes to the financial statements.

Harold Jones Landscape, Inc. Cash Balance Plan
Statement of Changes in Net Assets Available for Plan Benefits

	Year Ended December 31, 2022	Year Ended December 31, 2021
Additions:		
Investment Income:		
Net (Depreciation) in Fair Value	$ (84,643)	$ (5,035)
Dividends	19,994	12,912
Interest	206	3
	(64,443)	7,880
Contributions:		
Employer	402,391	428,094
Total Additions	337,948	435,974
Deductions:		
Administrative Expense	5,786	1,309
Total Deductions	5,786	1,309
Net Increase	332,162	434,665
Net Assets Available for Benefits:		
Beginning of Year	803,175	368,510
End of Year	$ 1,135,337	$ 803,175

See accompanying notes to the financial statements.

Harold Jones Landscape, Inc. Cash Balance Plan
Statements of Accumulated Plan Benefits

	December 31,	
	2022	*2021*
Actuarial Present Value of Accumulated Plan Benefits (Note C)		
Vested Benefits:		
Participants Entitled to Deferred Benefits	2,153	-
Active Participants	826,128	5,657
	828,281	5,657
Nonvested benefits	9,604	527,724
Total Actuarial Present Value of Accumulated Plan Benefits	$ 837,885	$ 533,381

See accompanying notes to the financial statements.

Harold Jones Landscape, Inc. Cash Balance Plan
Statement of Changes in Accumulated Plan Benefits

	Year Ended December 31,	
	2022	2021
Actuarial Present Value of Accumulated Plan Benefits at Beginning of Year	$ 533,381	$ 254,325
Increase (Decrease) During the Year Atributable to:		
Benefits Accumulated	264,500	259,982
Interest Credit Due to the Decrease in Discount Period	40,004	19,074
Net Increase	304,504	279,056
Actuarial Present Value of Accumulated Plan Benefits at End of Year	$ 837,885	$ 533,381

See accompanying notes to the financial statements.

A. Description of the Plan

The following brief description of the Harold Jones Landscape, Inc. Cash Balance Plan (plan) is provided for general information purposes only. Participants should refer to the plan document for more complete information.

General

The plan is a cash balance defined benefit plan providing retirement benefits to all eligible employees. The plan sponsor is Harold Jones Landscape, Inc. and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The plan includes all employees of the company without exclusion who have completed one year of service with the company. An eligible employee who has satisfied the eligibility requirements will become a participant in the plan as of the earlier of the first day of the plan year or the first day of the seventh month of the plan year coinciding with or next following the date on which such requirements are met.

Participant's accounts

A participant's hypothetical account is the sum of the participant's employer contribution credits plus interest thereon. The participant's accrued benefit is the actuarial equivalent of the participant's hypothetical account expressed as the present value of accrued benefits.

Funding policy

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2022 and 2021, the Company made contributions of $402,391 and $428,094, respectively. The Company's contributions for 2022 and 2021 exceeded the minimum funding requirements of ERISA.

Although it has not expressed any intention to do so, the Company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions set forth in ERISA.

Pension benefits

Benefits are determined based on the participant's hypothetical account balance. Plan participants are eligible for their plan benefit after terminating employment with vested rights. Participants become vested in the Plan upon completion of 3 or more years of service or attainment of the normal retirement age (65). If employees terminate before rendering 3 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the Company's contributions.

Upon termination of employment, participants receive their vested benefit in the form of a one-time lump sum payment. This benefit will be equal to the actuarial equivalent of the vested accrued benefit.

A. Description of the Plan - Continued

Vesting

The following vesting schedule, based on a participant's years of service, applies to employer contributions:

Years of service	Vested Percentage
Less than 1 year	0%
2 years	0%
3 years	100%

Death and disability benefits

The plan provides death benefits to surviving spouses (or designated beneficiaries if unmarried) for vested participants who die before retirement. If the participant dies after benefits have commenced, then the survivor benefits to designated beneficiaries are based on the payment method selected by the participant. The amount to be distributed is based upon the actuarial equivalent of the accrued benefit.

B. Summary of Significant Accounting and Reporting Policies

Basis of accounting

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

Use of estimates

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

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 plan’s investment committee determines the plan’s valuation policies utilizing information provided by its investment advisers, custodians, and insurance company. See Note E for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan’s gains and losses on investments bought and sold as well as held during the year.

B. Summary of Significant Accounting and Reporting Policies - Continued

Payment of benefits

Benefits are recorded when paid.

Administrative expenses

The plan's expenses are paid either by the plan or the company, as provided by the plan document. Expenses that are paid directly by the company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the plan that are paid by the plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Subsequent events

The plan has evaluated subsequent events through October 10, 2023, the date the financial statements were available to be issued.

C. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the services employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances, are included to the extent to which they are deemed attributable to participant services rendered prior to the valuation date. The actuarial present value of accumulated plan benefits is determined by an independent actuary. The amount is calculated as the sum of the cash balance accounts as provided by the actuary.

The significant assumptions underlying the actuarial valuation as of December 31, 2022 are:

(a) Valuation date	01/01
(b) Pre-retirement mortality	None
(c) Post-retirement mortality	2022 PPA Optional Combined Small Plans Mortality Table for males and females
(d) Increase in compensation levels	N/A
(e) Retirement age	Age 65 or end of the plan year of the valuation date whichever is later
(f) Pre-retirement turnover rates	None
(g) Form of payment	100% lump sum
(h) Cost method	Unit credit
(i) Present value of accrued benefits	Actuarial value of assets equals market value of assets

C. Actuarial Present Value of Accumulated Plan Benefits – Continued

The significant assumptions underlying the actuarial valuation as of December 31, 2022 are(continued):

Discount Rate	7.50%

The significant assumptions underlying the actuarial valuation as of December 31, 2021 are:

(j) Valuation date	01/01
(k) Pre-retirement mortality	None
(l) Post-retirement mortality	2021 PPA Optional Combined Small Plans Mortality Table for males and females
(m) Increase in compensation levels	N/A
(n) Retirement age	Age 65 or end of the plan year of the valuation date whichever is later
(o) Pre-retirement turnover rates	None
(p) Form of payment	100% lump sum
(q) Cost method	Unit credit
(r) Present value of accrued benefits	Actuarial value of assets equals market value of assets

Discount Rate	7.50%

The foregoing actuarial assumptions are based on the presumption that the plan will continue. If the plan was to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

D. Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated for payment of plan benefits to the participants in order of priority determined in accordance with ERISA.

Certain benefits under the plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the plan terminates. Generally, the PBGC guarantees most vested normal age requirement benefits, early retirement benefits, and certain disability and survivors pensions. However, the PBGC does not guarantee all types of benefits under the plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the plan are guaranteed at the level in effect on the date of the plan's termination subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether or not all participants receive their benefits, should the plan be terminated at some future time, will depend on sufficiency, at that time, of the plan's net assets to provide those benefits, the priority of those benefits to be paid, and on the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

E. Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

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

E. Fair Value Measurements – Continued

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	*Level 2*	*Level 3*	*Total*
Mutual funds	$732,946			$732,946
Investments at fair value	$732,946			$732,946

	Assets at Fair Value as of December 31, 2021			
	Level 1	*Level 2*	*Level 3*	*Total*
Mutual funds	$400,533			$400,533
Investments at fair value	$400,533			$400,533

F. 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 the amounts reported in the statement of net assets available for benefits.

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

G. Tax Status

On March 30, 2018, the IRS stated that the prototype adopted by the plan, as then designed, qualifies under Internal Revenue Code (IRC) Section 401(a). The plan has not received a determination letter specific to the plan itself; however, the plan administrator and the plan's tax counsel believe that the plan was designed and was being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the plan's financial statements.

G. Tax Status – Continued

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognizes a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable authorities. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

H. Related Party and Party-in-Interest Transactions

During 2022 and 2021, the plan investments were shares of mutual funds managed by Securities America for 2022 and TD Ameritrade Institutional for 2021. Both Securities America and TD Ameritrade Institutional are custodians as defined by the plan and, therefore, are parties-in-interest with respect to the plan. These transactions are covered by an exemption from the "prohibited" transaction provisions of ERISA and the IRC.

I. Change in Service Provider

During 2022, the plan changed plan advisors to Sabre Financial. Additionally, the plan changed custodians from TD Ameritrade to Securities America.

Supplemental Information

Riley CPA
Certified Public Accountants

Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year
As of December 31, 2022

Sponsor : Harold Jones Landscape, Inc.

Name of Plan : Harold Jones Landscape, Inc. Cash Balance Plan

Plan Number : 002

EIN# : 95-2785388

(a)	(b) Identity	(c) Description of Investment	(d) Cost	(e) Current Value
*	Securities America	Cash and Cash Equivalents	$ 35,596	$ 35,596
	AB	AB Large Cap Growth Advisor Class	135,319	128,697
	Cohen & Steers	Cohen & Steers Pref Securities Income I	22,552	22,456
	Hartford	Hartford Small Cap Value Cl Y	21,693	18,948
	John Hancock	John Hancock Discipl Ined Value Mid Cap	54,450	50,626
	JP Morgan	JPMorgan Divers Mid Cap Growth Class I	37,308	35,948
	JP Morgan	JPMorgan Hedged Equity Class I	74,653	75,422
	MFS	MFS Value Fund Class I	26,401	24,184
	Neuberger Berman	Neuberger Berman Large Cap Value Inst	12,624	7,399
	Neuberger Berman	Neuberger Berman Large Cap Value Inst	5,223	4,805
	Pioneer	Pioneer Balanced ESG FD CL Y	20,134	19,317
	Putnam	Putnam Small Cap Growth Fd Cl Y	5,000	4,813
	T. Rowe	T Rowe Price Value	108,653	98,832
	Thrivent	Thrivent Small Cap Stock Fund Cl S	32,144	28,580
	Transamerica	Transamerica Multi Asset Income Cl I	25,116	24,222
	Lord Abbott	Lord Abbott Short duration Income CL I	51,743	51,878
	Pacific	Pacific Funds Floating Rate I-2	66,562	66,130
	First TR	First TR Exchng Traded Fd VIII CBOE Eqt	8,358	8,168
	Invesco	Invesco Exchange Traded Fd TR S&P500 EQL	7,366	7,063
	US Treasury	United States Treasury Bills Zero CPN	19,803	19,863
	Receivables	Receivable - Employer Contributions	402,391	402,391
	Total Plan Assets		$ 1,173,089	$ 1,135,337

* Represents a party in interest.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
HAROLD JONES LANDSCAPE, INC.

D Employer Identification Number (EIN)
95-2785388

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2022

2 Assets:

a Market value	**2a**	795,820
b Actuarial value	**2b**	795,820

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	0	0	0
c For active participants	121	5,803	688,677
d Total	121	5,803	688,677

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.34 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	342,985
b Expected plan-related expenses	**6b**	0
c Total (line 6a + line 6b)	**6c**	342,985

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary — Date: 6/14/2023

DEANNA GEE, EA, MSEA, MAAA
Type or print name of actuary

23-06824
Most recent enrollment number

THE RETIREMENT PLAN COMPANY
Firm name

(615) 986-5500
Telephone number (including area code)

5200 MARYLAND WAY, SUITE 310

BRENTWOOD TN 37027
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 4.83%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		87631
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 4.96%		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		87631
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	115.55%
15	Adjusted funding target attainment percentage	15	115.55%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	106.00%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/18/2023	402,391				
			Totals ► 18(b)	402,391	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	376,211

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.75 %	5.18 %	5.92 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	342,985
b Excess assets, if applicable, but not greater than line 31a	**31b**	107,143

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	235,842

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	235,842
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	376,211

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	140,369
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Attachment to 2022 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN **EIN:** 95-2785388
Plan Sponsor's Name HAROLD JONES LANDSCAPE, INC. **PN:** 002

The weighted average retirement age is equal to the normal retirement age of 65 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.
All participants are assumed to retire at age 65.

Structured Attachment	**Schedule SB, line 26a**	**2022**
Department of the Treasury Internal Revenue Service	**Schedule of Active Participant Data**	
Department of Labor Employee Benefits Security Administration		**This Form is Open to Public Inspection**
Pension Benefit Guaranty Corporation		

Plan Name HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN **EIN:** 95-2785388

Plan Sponsor's Name HAROLD JONES LANDSCAPE, INC. **PN:** 002

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1			1 to 4			5 to 9		
		Average			Average			Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25				3					
25 to 29				7					
30 to 34				18					
35 to 39				13					
40 to 44				16					
45 to 49				25					
50 to 54	2			15					
55 to 59				12					
60 to 64				6					
65 to 69				2					
70 & up				2					

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14			15 to 19			20 to 24		
		Average			Average			Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25									
25 to 29									
30 to 34									
35 to 39									
40 to 44									
45 to 49									
50 to 54									
55 to 59									
60 to 64									
65 to 69									
70 & up									

Attained Age	YEARS OF CREDITED SERVICE											
	25 to 29			30 to 34			35 to 39			40 & up		
		Average			Average			Average			Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25												
25 to 29												
30 to 34												
35 to 39												
40 to 44												
45 to 49												
50 to 54												
55 to 59												
60 to 64												
65 to 69												
70 & up												

Attachment to 2022 Form 5500
Schedule SB, Part V - Statement of Plan Provisions

Plan Name: HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN EIN: 95-2785388
Plan Sponsor's Name: HAROLD JONES LANDSCAPE, INC. PN: 002

Pension Plan Specifications

Effective Date	1/1/2020
Valuation Date	1/1/2022
Monthly Pension Formula	Cash Balance Annual Contribution Credits of: Group A: Jason Sanders - $ 140,000 Group B: Jessica Sanders - 0% of compensation Group C: Tracy Sanders - $ 150,000 Group D: HCE - 0% of Compensation. Group E: NHCE - lesser of 2.5% of compensation or $ 1,000
Cash Balance Interest Credit	5% per year
Eligibility requirements	1 Year of Service
Entry date	January 1 or July 1 coincident with or next following attainment of eligibility requirements
Normal Retirement Age	Age 65
Normal Form of Payment	Life annuity
Additional Optional Forms of Payment	Lump Sum; Joint and Survivor Annuity
Year of Service	Year with 1,000 or more hours of service.
Year of Participation	Year with 1,000 or more hours of service.
Vesting Schedule	Vesting accrues according to the following schedule: Years: 0-2 — Vesting Percent: 0% Years: 3+ — Vesting Percent: 100% Years of service prior to effective date of the plan is excluded
Maximum Salary	$305,000 (limited by IRC section 401(a)(17))
Maximum Benefit	$245,000 (limited by IRC section 415)
Death Benefit	Actuarial Equivalent of the Accrued Benefit.
Actuarial Equivalence	Annuities: Pre-retirement: No mortality and 5.0% interest; Post-Retirement: 2019 Applicable Mortality Table and 5.0% interest

Attachment to 2022 Form 5500
Schedule SB, Part V - Actuarial Methods and Assumptions

Plan Name: HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN EIN: 95-2785388
Plan Sponsor's Name: HAROLD JONES LANDSCAPE, INC. PN: 002

Actuarial Methods and Assumptions

Measurement Date	01/01
Pre-Retirement Mortality	None
Post-Retirement Mortality	2022 PPA Optional Combined Small Plans Mortality Table for males and females
Increase in Compensation levels:	N/A
Retirement Age	Age 65 or end of the plan year of the valuation date whichever is later
Form of Payment	100% Elect Lump Sum
Pre-Retirement Turnover Rates	None
Cost Method	Unit Credit
Assets	Actuarial value of assets equals market value of assets.
Present Value of Accrued Benefits	Hypothetical Account Balance

MAP-21 (as amended by ARPA) Interest Rates for Minimum Funding and AFTAP Purposes

Interest Rate: 1st Tier (Years 1-5)	4.75%
Interest Rate: 2nd Tier (Years 6-20)	5.18%
Interest Rate: 3rd Tier (Years 21+)	5.92%

Section 404 Interest Rates for Maximum Deductible Contributions

Interest Rates	IRS segmented rates with four-month lookback
Interest Rate: 1st Tier (Years 1-5)	1.07%
Interest Rate: 2nd Tier (Years 6-20)	2.68%
Interest Rate: 3rd Tier (Years 21+)	3.36%

Attachment to 2022 Form 5500
Schedule SB, Part V - Actuarial Methods and Assumptions

Plan Name: HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN EIN: 95-2785388
Plan Sponsor's Name: HAROLD JONES LANDSCAPE, INC. PN: 002

Actuarial Methods and Assumptions

Measurement Date	01/01
Pre-Retirement Mortality	None
Post-Retirement Mortality	2022 PPA Optional Combined Small Plans Mortality Table for males and females
Increase in Compensation levels:	N/A
Retirement Age	Age 65 or end of the plan year of the valuation date whichever is later
Form of Payment	100% Elect Lump Sum
Pre-Retirement Turnover Rates	None
Cost Method	Unit Credit
Assets	Actuarial value of assets equals market value of assets.
Present Value of Accrued Benefits	Hypothetical Account Balance

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Interest Rate: 3rd Tier (Years 21+)	3.36%

Attachment to 2022 Form 5500
Schedule SB, Part V - Statement of Plan Provisions

Plan Name: HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN EIN: 95-2785388
Plan Sponsor's Name: HAROLD JONES LANDSCAPE, INC. PN: 002

Pension Plan Specifications

Effective Date	1/1/2020
Valuation Date	1/1/2022
Monthly Pension Formula	Cash Balance Annual Contribution Credits of: Group A: Jason Sanders - $ 140,000 Group B: Jessica Sanders - 0% of compensation Group C: Tracy Sanders - $ 150,000 Group D: HCE - 0% of Compensation. Group E: NHCE - lesser of 2.5% of compensation or $ 1,000
Cash Balance Interest Credit	5% per year
Eligibility requirements	1 Year of Service
Entry date	January 1 or July 1 coincident with or next following attainment of eligibility requirements
Normal Retirement Age	Age 65
Normal Form of Payment	Life annuity
Additional Optional Forms of Payment	Lump Sum; Joint and Survivor Annuity
Year of Service	Year with 1,000 or more hours of service.
Year of Participation	Year with 1,000 or more hours of service.
Vesting Schedule	Vesting accrues according to the following schedule: Years: 0-2 — Vesting Percent: 0% Years: 3+ — Vesting Percent: 100% Years of service prior to effective date of the plan is excluded
Maximum Salary	$305,000 (limited by IRC section 401(a)(17))
Maximum Benefit	$245,000 (limited by IRC section 415)
Death Benefit	Actuarial Equivalent of the Accrued Benefit.
Actuarial Equivalence	Annuities: Pre-retirement: No mortality and 5.0% interest; Post-Retirement: 2019 Applicable Mortality Table and 5.0% interest

(a) (b) & (c) Identity and Description			(d) Cost	(e) Value
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)				
Mutual Funds (1 shares)		Mutual Fund	3,579	697,350
Money Market Funds	49	Money Market	35,597	35,596
			39,176	732,946

(a) & (b) Identity and Description		(c) Cost	(d) Proceeds
Schedule H, Line4i - Schedule of Assets (Acquired and Disposed of Within Year)			
American Funds Bonds	Mutual Fund	38,232	0
Alliancebernstein Funds	Mutual Fund	140,630	0
Cohen & Steers Funds	Mutual Fund	23,117	0
Jpmorgan Funds Mid Cap	Mutual Fund	38,584	0
John Hancock Funds	Mutual Fund	80,325	0
Lord Abbertt Funds	Mutual Fund	52,584	0
Pacific Funds Series	Mutual Fund	67,450	0
T. Rowe Price Funds	Mutual Fund	149,524	0
Thrivent Funds Sm Cap Stock	Mutual Fund	29,928	0

(a)&(b)Identity/Descript. of Asset	(c)Purchase Price	(d)Selling Price	(g)Cost of Asset	(h)Value on Trans Date	(i)Net Gain or (Loss)
American Funds (Mutual Fund)					
Purchase on 3/14/22	30.76226		180		
Purchase on 6/13/22	28.43956		276		
Purchase on 6/13/22	28.43943		180		
Sale on 8/11/22		30.04000	52,389	47,148	(5,241)
Alliancebernstein Funds (Mutual Fund)					
Purchase on 8/12/22	81.06003		88,073		
Purchase on 10/21/22	69.34000		29,076		
Purchase on 11/11/22	73.50011		23,482		
Sale on 11/22/22			140,630	0	(140,630)
Manager Directed Portfolios (Mutual Fund)					
Purchase on 1/31/22	10.38965		69		
Purchase on 2/28/22	10.28966		82		
Purchase on 3/31/22	10.09022		76		
Purchase on 4/29/22	9.81975		82		
Purchase on 5/31/22	9.87038		81		
Purchase on 6/30/22	9.55976		84		
Purchase on 7/29/22	9.85974		83		
Sale on 8/11/22		9.85000	49,938	46,351	(3,587)
Jp Morgan Funds Hedged (Mutual Fund)					
Purchase on 3/29/22	26.33867		115		
Purchase on 6/28/22	24.27908		220		
Sale on 8/11/22		25.50000	50,976	48,175	(2,801)
Purchase on 9/28/22	23.96071		128		
Purchase on 10/21/22	23.49000		12,427		
Purchase on 11/11/22	24.21002		14,739		
Sale on 11/22/22			78,980	0	(78,980)
John Hancock Funds (Mutual Fund)					
Purchase on 8/12/22	26.61001		53,706		
Purchase on 10/21/22	23.98000		15,652		
Purchase on 11/11/22	26.46001		10,966		
Sale on 11/14/22			80,325	0	(80,325)
Lord Abbertt Funds (Mutual Fund)					
Purchase on 8/12/22	3.93000		34,177		
Purchase on 10/21/22	3.80000		6,955		
Purchase on 11/11/22	3.82000		11,452		
Sale on 11/22/22			52,584	0	(52,584)

(a)&(b)Identity/Descript. of Asset	(c)Purchase Price	(d)Selling Price	(g)Cost of Asset	(h)Value on Trans Date	(i)Net Gain or (Loss)
Mutual Funds (Mutual Fund)					
Purchase on 11/22/22			0		
Purchase on 12/1/22	78.56000		79		
Purchase on 12/1/22	136.93000		137		
Purchase on 12/1/22	54.53000		55		
Purchase on 12/1/22	36.12000		36		
Purchase on 12/1/22	99.42000		99		
Purchase on 12/5/22	15,000.00000		15,000		
Purchase on 12/5/22	25,000.00000		25,000		
Purchase on 12/5/22	20,000.00000		20,000		
Purchase on 12/5/22	25,000.00000		25,000		
Sale on 12/5/22		38,024.97000	8,541	38,025	29,484
Sale on 12/5/22		45,859.13000	8,541	45,859	37,319
Sale on 12/5/22		30,000.00000	8,541	30,000	21,459
Sale on 12/5/22		50,000.00000	8,541	50,000	41,459
Purchase on 12/6/22	5,000.00000		5,000		
Purchase on 12/6/22	5,000.00000		5,000		
Purchase on 12/6/22	1,103.40000		1,103		
Purchase on 12/6/22	5,000.00000		5,000		
Purchase on 12/6/22	7,500.00000		7,500		
Purchase on 12/6/22	19,802.84000		19,803		
Purchase on 12/7/22	7,365.96000		7,366		
Purchase on 12/7/22	8,358.30000		8,358		
Purchase on 12/13/22	1,253.91000		1,254		
Purchase on 12/13/22	7,467.93000		7,468		
Purchase on 12/13/22	280.31000		280		
Purchase on 12/13/22	347.19000		347		
Purchase on 12/13/22	1,342.29000		1,342		
Purchase on 12/15/22	222.70000		223		
Purchase on 12/15/22	107.47000		107		
Purchase on 12/15/22	2,037.63000		2,038		
Purchase on 12/15/22	352.77000		353		
Purchase on 12/15/22	124.35000		124		
Purchase on 12/16/22	9.75000		10		
Purchase on 12/16/22	1,273.41000		1,273		
Purchase on 12/16/22	117.38000		117		
Purchase on 12/20/22	193.86000		194		
Purchase on 12/20/22	496.57000		497		
Purchase on 12/20/22	266.01000		266		
Purchase on 12/20/22	1,841.19000		1,841		
Purchase on 12/22/22	93.36000		93		
Purchase on 12/27/22	134.17000		134		

(a)&(b)Identity/Descript. of Asset	(c)Purchase Price	(d)Selling Price	(g)Cost of Asset	(h)Value on Trans Date	(i)Net Gain or (Loss)
Purchase on 12/29/22	350.46000		350		
Purchase on 12/29/22	120.83000		121		
Purchase on 12/30/22	22.41000		22		
Sale on 12/31/22			125,251	0	(125,251)
Money Market Funds	**49 (Money Market)**				
Sale on 1/5/22		1.00000	340	340	0
Purchase on 1/31/22	1.00000		0		
Sale on 2/3/22		1.00000	293	293	0
Purchase on 2/28/22	1.00000		0		
Sale on 3/3/22		1.00000	317	317	0
Purchase on 3/31/22	1.00000		0		
Sale on 4/5/22		1.00000	308	308	0
Purchase on 4/29/22	1.00000		0		
Sale on 5/4/22		1.00000	298	298	0
Purchase on 5/23/22	1.00000		158,241		
Purchase on 5/23/22	1.00000		244,401		
Purchase on 5/31/22	1.00000		1		
Purchase on 5/31/22	1.00000		0		
Sale on 6/2/22		1.00000	619	619	0
Purchase on 6/30/22	1.00000		6		
Purchase on 6/30/22	1.00000		4		
Sale on 7/6/22		1.00000	626	626	0
Purchase on 7/29/22	1.00000		13		
Purchase on 7/29/22	1.00000		21		
Sale on 8/2/22		1.00000	641	641	0
Purchase on 8/12/22	1.00000		184,579		
Purchase on 8/12/22	1.00000		91,099		
Sale on 8/15/22		1.00000	184,579	184,579	0
Sale on 8/15/22		1.00000	215,965	215,965	0
Purchase on 8/31/22	1.00000		26		
Purchase on 8/31/22	1.00000		9		
Purchase on 8/31/22	1.00000		2		
Purchase on 9/1/22	1.00000		312		
Sale on 9/5/22		1.00000	604	604	0
Purchase on 9/30/22	1.00000		30		
Purchase on 9/30/22	1.00000		4		
Sale on 10/5/22		1.00000	597	597	0
Sale on 10/24/22		1.00000	31,158	31,158	0
Sale on 10/24/22		1.00000	101,436	101,436	0
Purchase on 10/31/22	1.00000		442		
Purchase on 10/31/22	1.00000		6		
Purchase on 10/31/22	1.00000		56		

(a)&(b)Identity/Descript. of Asset	(c)Purchase Price	(d)Selling Price	(g)Cost of Asset	(h)Value on Trans Date	(i)Net Gain or (Loss)
Purchase on 11/1/22	1.00000		505		
Sale on 11/2/22		1.00000	598	598	0
Sale on 11/14/22		1.00000	14,761	14,761	0
Sale on 11/14/22		1.00000	131,272	131,272	0
Purchase on 11/22/22	1.00000		14,777		
Purchase on 11/30/22	1.00000		1		
Purchase on 12/5/22	1.00000		78,884		
Sale on 12/6/22		1.00000	42,303	42,303	0
Sale on 12/7/22		1.00000	15,724	15,724	0
Sale on 12/7/22		1.00000	804	804	0
Purchase on 12/8/22	1.00000		469		
Purchase on 12/22/22	1.00000		259		
Purchase on 12/23/22	1.00000		29		
Purchase on 12/30/22	1.00000		9		
Pacific Funds Series (Mutual Fund)					
Purchase on 8/12/22	9.48000		43,941		
Purchase on 10/21/22	9.15000		8,972		
Purchase on 11/11/22	9.24000		14,536		
Sale on 11/22/22			67,449	0	(67,449)
Jp Morgan Funds Lg Cap (Mutual Fund)					
Sale on 8/11/22		51.17000	51,568	42,609	(8,960)
T. Rowe Price Funds (Mutual Fund)					
Purchase on 8/12/22	44.06999		97,647		
Purchase on 10/21/22	39.96001		27,389		
Purchase on 11/11/22	42.21997		24,488		
Sale on 11/22/22			149,524	0	(149,524)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning and ending

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

B Three-digit plan number (PN) ▶

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

D Employer Identification Number (EIN)

E Type of plan: ☐ Single ☐ Multiple-A ☐ Multiple-B

F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month _____ Day _____ Year _____

2 Assets:

a Market value	**2a**	
b Actuarial value	**2b**	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment			
b For terminated vested participants			
c For active participants			
d Total			

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	
b Expected plan-related expenses	**6b**	
c Total (line 6a + line 6b)	**6c**	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

Date

Type or print name of actuary

Most recent enrollment number

Firm name

Telephone number (including area code)

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of _____%		
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III Funding Percentages

14	Funding target attainment percentage	**14**	%
15	Adjusted funding target attainment percentage	**15**	%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	**16**	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	**17**	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► **18(b)**		**18(c)**

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	**19a**	
	b Contributions made to avoid restrictions adjusted to valuation date	**19b**	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	**19c**	
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	☐ Yes	☐ No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes	☐ No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age **22**

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☐ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... ☐ Yes ☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years **28**

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29**

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30**

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c) **31a**

b Excess assets, if applicable, but not greater than line 31a **31b**

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34**

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			

36 Additional cash requirement (line 34 minus line 35) **36**

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37**

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) **38a**

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... **38b**

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39**

40 Unpaid minimum required contributions for all years **40**

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Structured Attachment	**Schedule SB, line 26a**	**2022**
Department of the Treasury Internal Revenue Service	**Schedule of Active Participant Data**	
Department of Labor Employee Benefits Security Administration		**This Form is Open to Public Inspection**
Pension Benefit Guaranty Corporation		

Plan Name HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN **EIN:** 95-2785388

Plan Sponsor's Name HAROLD JONES LANDSCAPE, INC. **PN:** 002

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1			1 to 4			5 to 9		
		Average			Average			Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25				3					
25 to 29				7					
30 to 34				18					
35 to 39				13					
40 to 44				16					
45 to 49				25					
50 to 54	2			15					
55 to 59				12					
60 to 64				6					
65 to 69				2					
70 & up				2					

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14			15 to 19			20 to 24		
		Average			Average			Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25									
25 to 29									
30 to 34									
35 to 39									
40 to 44									
45 to 49									
50 to 54									
55 to 59									
60 to 64									
65 to 69									
70 & up									

Attained Age	YEARS OF CREDITED SERVICE											
	25 to 29			30 to 34			35 to 39			40 & up		
		Average			Average			Average			Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25												
25 to 29												
30 to 34												
35 to 39												
40 to 44												
45 to 49												
50 to 54												
55 to 59												
60 to 64												
65 to 69												
70 & up												

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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OMB No. 1210-0110

2022

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For calendar plan year 2022 or fiscal plan year beginning and ending

▶ **Round off amounts to nearest dollar.**

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A Name of plan

B Three-digit plan number (PN) ▶

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

D Employer Identification Number (EIN)

E Type of plan: ☐ Single ☐ Multiple-A ☐ Multiple-B

F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month _____ Day _____ Year _____

2 Assets:

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b Actuarial value	**2b**	

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	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
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6 Target normal cost		
a Present value of current plan year accruals	**6a**	
b Expected plan-related expenses	**6b**	
c Total (line 6a + line 6b)	**6c**	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

Date

Type or print name of actuary

Most recent enrollment number

Firm name

Telephone number (including area code)

Address of the firm

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	c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age **22**

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

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36 Additional cash requirement (line 34 minus line 35) **36**

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38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) **38a**

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... **38b**

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39**

40 Unpaid minimum required contributions for all years **40**

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Attachment to 2022 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name HAROLD JONES LANDSCAPE, INC. CASH BALANCE PLAN **EIN:** 95-2785388
Plan Sponsor's Name HAROLD JONES LANDSCAPE, INC. **PN:** 002

The weighted average retirement age is equal to the normal retirement age of 65 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.
All participants are assumed to retire at age 65.