

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
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023	
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.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan ASSET PROTECTION & SECURITY SERVICES, L.P. RETIRMENT PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 10/02/2005
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) ASSET PROTECTION & SECURITY SERVICES, L.P. 5502 BURNHAM DR CORPUS CHRISTI, TX 78413-3787	2b	Employer Identification Number (EIN) 20-2622634
		2c	Plan Sponsor's telephone number 361-906-1552
		2d	Business code (see instructions) 561210

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.	07/11/2024	ARTHUR R. MONTEZ
	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 ☒ 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		5 240
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) 240
a(2) Total number of active participants at the end of the plan year		6a(2) 205
b Retired or separated participants receiving benefits		6b
c Other retired or separated participants entitled to future benefits.....		6c
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 205
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e
f Total. Add lines 6d and 6e		6f 205
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 205
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K		
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) ☒ 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) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023		
A Name of plan ASSET PROTECTION & SECURITY SERVICES, L.P. RETIRMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ASSET PROTECTION & SECURITY SERVICES, L.P.	D Employer Identification Number (EIN) 20-2622634	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
PCS RETIREMENT LLC	1801 MARKET STREET, STE 1000 PHILADELPHIA, PA 19103
23-3038464	

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
ADVISORTRUST, INC.	212 SOUTH MAIN AVENUE, SUITE 123 SIOUX FALLS, SD 57104
46-4091337	

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury 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 <u>10/01/2022</u> and ending <u>09/30/2023</u>		
A Name of plan <u>ASSET PROTECTION & SECURITY SERVICES, L.P. RETIRMENT PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ASSET PROTECTION & SECURITY SERVICES, L.P.</u>		D Employer Identification Number (EIN) <u>20-2622634</u>

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)	9510	11531
(2) Participant contributions.....	1b(2)	3254	7952
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	46258	5192
(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)	110520	41526
(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)	2756707	2241828
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	2926249	2308029

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	50225	27195
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	50225	27195

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2876024	2280834
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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)	219268	
(B) Participants	2a(1)(B)	63793	
(C) Others (including rollovers)	2a(1)(C)	3	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		283064
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	251	
(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)	1293	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1544
(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)	82430	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		82430
(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)	220644	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		220644

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		587682
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1109773	
(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)		1109773
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)	27000	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	46099	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		73099
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1182872
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-595190
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **PARK FOWLER & CO., PLLC**

(2) EIN: **74-2900323**

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:

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.)

	Yes	No	Amount
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?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023		
A Name of plan ASSET PROTECTION & SECURITY SERVICES, L.P. RETIRMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ASSET PROTECTION & SECURITY SERVICES, L.P.		D Employer Identification Number (EIN) 20-2622634
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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:	14a		
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).....		14b	
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)			14c
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)			
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:	15a		
a The corresponding number for the plan year immediately preceding the current plan year.....		15b	
b The corresponding number for the second preceding plan year.....			
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:	16a		
a Enter the number of employers who withdrew during the preceding plan year		16b	
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.....			
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 _____

**Asset Protection & Security
Services, L.P. Retirement
Plan**

**Audited Financial Statements
and Supplemental Information**

September 30, 2023



PARK FOWLER & CO.

*Certified Public Accountants & Management Consultants
A Professional Limited Liability Company*

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN
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PARK FOWLER & CO.

*Certified Public Accountants & Management Consultants
A Professional Limited Liability Company*

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Ronald H. Park, CPA

IN-OFFICE COUNCIL:
Daniel T.A. Cotts, JD, LLM

ASSOCIATES:
Clara A. Moreno, CPA
Pamela De La Pena, CPA

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
Asset Protection & Security Services, LP Retirement Plan
Corpus Christi, Texas

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

We were engaged to perform audits of the financial statements of Asset Protection & Security Services, LP Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of September 30, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended September 30, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of September 30, 2023 and 2022, and for the year ended September 30, 2023, stating that the certified investment information, as described in Note G to the financial statements, is complete and accurate.

Disclaimer of Opinion

We do not express an opinion on the financial statements of Asset Protection & Security Services, LP Retirement Plan referred to in the first paragraph. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note G, which was certified by Advisor Trust, Inc., the trustee of the Plan, except for comparing the information with the related information included in the financial statements.

Basis for Disclaimer of Opinion - Continued

We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended September 30, 2023 and 2022, that the information provided to the plan administrator by the trustee is complete and accurate.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Asset Protection & Security Services, LP Retirement 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 responsibility is to conduct an audit of Asset Protection & Security Services, LP Retirement Plan's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of Asset Protection & Security Services, LP Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits.

Supplemental Schedules Required by ERISA

The supplemental schedules listed in the Table of Contents as of or for the year ended September 30, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Park Fowler & Co., PLLC

Corpus Christi, Texas
July 10, 2024

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2023 and 2022

ASSETS	2023	2022
INVESTMENTS		
Money Market Funds	\$ 5,192	\$ 46,258
Mutual Funds at Fair Value	<u>2,241,828</u>	<u>2,756,707</u>
TOTAL INVESTMENTS	2,247,020	2,802,965
RECEIVABLES		
Employer's Contributions	11,531	9,510
Participants' Contribution	7,952	3,254
Notes Receivable from Participants	<u>41,526</u>	<u>110,520</u>
TOTAL RECEIVABLES	<u>61,009</u>	<u>123,284</u>
TOTAL ASSETS	<u>2,308,029</u>	<u>2,926,249</u>
LIABILITIES		
Accrued Expenses	<u>27,195</u>	<u>50,225</u>
TOTAL LIABILITIES	<u>27,195</u>	<u>50,225</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 2,280,834</u>	<u>\$ 2,876,024</u>

See notes to audited financial statements

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN
 STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 For The Year Ended September 30, 2023

ADDITIONS TO NET ASSETS ATTRIBUTED TO

Investment Income:	
Interest	\$ 251
Dividends	82,430
Net Appreciation in Fair Value of Investments	<u>220,644</u>
	303,325
Interest Income on Notes Receivable from Participants	1,293
Contributions:	
Transfers & Rollovers	3
Employer	219,268
Participants	<u>63,793</u>
	<u>283,064</u>
TOTAL ADDITIONS	587,682

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Benefits Paid to Participants	1,109,773
Administration Expenses	<u>73,099</u>
TOTAL DEDUCTIONS	<u>1,182,872</u>
NET DECREASE	(595,190)

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>2,876,024</u>
END OF YEAR	<u><u>\$ 2,280,834</u></u>

See notes to audited financial statements.

NOTE A - DESCRIPTION OF THE PLAN

The following description of Asset Protection & Security Services, L.P. (the Partnership) Retirement Plan (the Plan) is provided for general information purposes. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan as permitted under Section 401 (k) of the Internal Revenue Code (the Code) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is funded by employee and employer contributions and covers all employees of Asset Protection & Security Services, L.P. (the Plan Sponsor) eligible under a certain collective bargaining agreement, as well as other employees not under the collective bargaining agreement. The Plan commenced on October 1, 2005. The Board of Trustees oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

Contributions: Each year, each eligible employee may make pre-tax contributions to the Plan by salary reduction up to the limits imposed by the Code. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amount representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds and common collective trusts as investment options for participants. The Plan Sponsor's contributions to the Plan are based on a standard hourly fringe benefit rate, as defined in the respective collective bargaining agreement. Contributions are also made from employees' health and welfare insurance benefits excess earnings. Total contributions made on behalf of each participant may not exceed limits imposed by the Code.

Vesting: Participants are immediately vested in their contributions, including the Plan Sponsor's contributions plus actual earnings thereon. Subject to the provisions of the collective bargaining agreement, the Plan's Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination, participants will be entitled to the amount of their account at the date of such termination.

Participant Accounts: Each participant's account is credited with his or her pre-tax contribution, health and welfare insurance benefits excess earnings and an allocation of the Plan Sponsor's contributions. Plan earnings are charged with an allocation of administrative expenses. Allocations of earnings (losses) are based on participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The notes are secured by the balance in the participant's account. Interest on the notes is recorded on the accrual basis. Loans must be repaid in at least quarterly installments of principal and interest over a maximum five-year term.

Payment of Benefits: Upon termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum distribution equal to the value of his or her account, or annual installments over a period of years not to exceed the life expectancy or the joint life and last survivor expectancy of the participant and his or her spouse. A terminated participant may elect non-periodic withdrawals and may decline to receive payments until age 65. Withdrawals are also permitted in the event of financial hardship, as defined in the Plan. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

Forfeited Accounts: Forfeitures are retained in the Plan and may be used to pay for administrative expenses, allocated to the remaining participants or considered as employer contributions. There were no forfeited non-vested forfeiture accounts in 2023.

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - Continued

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements are presented on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

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 Investment Committee determines the Plan's valuation policies. The collective trust funds are fully benefit responsive and are stated at contract value, which equals fair value. See Note C for discussion of fair value measurements.

Purchases and Sales of Securities are Recorded on a Trade-Date Basis: Interest income is recorded on the accrual basis. Net appreciation on the fair value of investments includes the plan's gains and losses on investments bought and sold as well as held during the year.

Administrative Expenses: All expenses of maintaining the Plan are paid by the Plan and include investment advisory fees, set up fees, recordkeeping fees, statement processing fees, distribution fees, termination fees, and plan audit fees. Total administrative expenses totaled \$73,099 for the year ended September 30, 2023.

Payment of Benefits: Benefits are recorded when paid and totaled \$1,109,773 for the year ended September 30, 2023.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Notes Receivable from Participants: Loans to participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Interest income is reported on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of September 30, 2023 and 2022, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Excess Contributions Payable: There were no excess contributions for the years ended September 30, 2023 and 2022.

Date of Management's Review: Subsequent events were evaluated through July 10, 2024, which is the date the financial statements were available to be issued.

New Accounting Pronouncements: Management is not aware of any new accounting pronouncements that have been released, and are not yet effective, which will have a significant impact to its financial position or results of operations in future periods.

Concentrations: The following investments individually represent five percent or more of the Plan's net assets as of September 30, 2023, and 2022:

	2023	2022
* Vanguard 500 Index Admiral	\$ 165,195	
* Vanguard Target Retirement 2020 Fund	237,262	\$ 272,090
* Vanguard Target Retirement 2030 Fund	308,120	393,612
* Vanguard Target Retirement 2040 Fund	215,764	341,052
* Vanguard Target Retirement 2050 Fund	186,067	240,328
* Vanguard Target Retirement Income Fund	829,679	931,862
* Participant Directed		

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - Continued

NOTE C - FAIR VALUE MEASUREMENTS

The Plan accounts for certain assets and liabilities at fair value. The hierarchy below lists three levels of fair value based on the extent to which inputs used in measuring fair value are observable in the market. The Plan categorizes each of our fair value measurements in one of these three levels based on the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

- Level 1 – Unadjusted quoted prices available in active markets for identical investments as of the reporting date.
- Level 2 – Observable inputs to the valuation methodology are other than Level 1 inputs, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.
- Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability, and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The Plan's policy is to recognize significant transfers between levels at the actual date of the event or circumstance that caused the transfer. For the years ended September 30, 2023 and 2022, there were no transfers in or out of levels 1, 2 or 3.

The Plan's financial instruments carried at fair value on a recurring basis by the fair value hierarchy levels discussed as of September 30, 2023, and 2022, are as follows:

2023				
Plan Assets				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 2,241,828			\$ 2,241,828
Money Market Funds		\$ 5,192		5,192
Total	<u>\$ 2,241,828</u>	<u>\$ 5,192</u>		<u>\$ 2,247,020</u>

2022				
Plan Assets				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 2,756,707			\$ 2,756,707
Money Market Funds		\$ 46,258		46,258
Total	<u>\$ 2,756,707</u>	<u>\$ 46,258</u>		<u>\$ 2,802,965</u>

Shares of mutual funds are categorized as Level 1. They are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end.

Realized and Unrealized Gains and losses included in changes in net assets available for benefits for the years ended September 30, 2023 and 2022, are reported in net appreciation in fair value of investments.

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - Continued

NOTE D - PLAN TERMINATION

Although it has not expressed any intent to do so, the Partnership, subject to the provisions of the collective bargaining agreement, has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will be entitled to the amount of their account at the date of such determination.

NOTE E - TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Partnership by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax period in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2016.

NOTE F - RISKS AND UNCERTAINTIES

The Plan invests in multiple investment securities that 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 the investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE G - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE OF THE PLAN

The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedule that was prepared by or derived from information reported by the trustee of the Plan. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate at September 30, 2023 and 2022, as follows:

	2023	2022
Statement of Net Assets Available for Benefits:		
Investments at Fair Value	\$ 2,247,020	\$ 2,802,965
Notes Receivable from Participants	41,526	110,520
Statement of Changes in Net Assets Available for Benefits		
Investment Income:		
Interest	\$ 251	\$ 304
Dividends	82,430	865,663
Net Appreciation in Fair Value of Investments	220,644	(1,872,547)
Interest Income on Note Receivables from Participants	1,293	22,635

The trustee of the Plan also certifies all investment balances and investment information in Note C, excluding the classification of investments by level.

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - Continued

NOTE H - PARTY-IN-INTEREST

Net assets available for benefits includes the money market investment managed by the trustee, Advisor Trust, Inc. at September 30, 2023. As a result, these assets and all transactions relating to these assets qualify as party-in-interest transactions. For the year ended September 30, 2023, fees paid by the Advisor Trust, Inc. for investment management services amounted to \$334. The remaining administrative expenses paid by the Plan were rendered by parties-in-interest for plan administration including annual audit. Those fees were based on customary and reasonable rates for such services.

Net assets available for benefits include notes receivable from participants at September 30, 2023. As a result, these assets and all transactions relating to these assets qualify as party-in-interest transactions. Related loan fees and interest are charged directly to the borrowing participant's account. For the year ended September 30, 2023, loan fees and interest amounted to \$1,683 and \$1,293, respectively.

These party-in-interest transactions are exempt from the prohibited transaction rules by ERISA.

SUPPLEMENTAL INFORMATION

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN

EIN: 20-2622634

PLAN NUMBER: 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT -- FORM 5500, SCHEDULE H, LINE 4i

September 30, 2023

(a) Parties-in- Interest	(b) Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
*	AB High Income Advisor	Mutual Fund	N/A	\$ 15
	AdvisorTrust FDIC Insured DDA	Mutual Fund	N/A	6,257
	American Funds Capital Income Bldr R6	Mutual Fund	N/A	226
	American Funds Growth Fund of Amer R6	Mutual Fund	N/A	
	BNY Mellon Natural Resources I	Mutual Fund	N/A	
	DFA Intermediate Govt Fixed-Income I	Mutual Fund	N/A	
	DFA International Core Equity I	Mutual Fund	N/A	826
	DFA US Core Equity 1 I	Mutual Fund	N/A	
	Dodge & Cox Income I	Mutual Fund	N/A	5,481
	Dodge & Cox Stock I	Mutual Fund	N/A	5,837
	Fidelity Long-Term Trs Bd Index	Mutual Fund	N/A	8,108
	Global X Silver Miners ETF	Mutual Fund	N/A	
	Invesco Intermediate Bond Factor Fund Y	Mutual Fund	N/A	
	Invesco QQQ Trust	Mutual Fund	N/A	126
	Invesco S&P 500 GARP ETF	Mutual Fund	N/A	4,485
	iShares Core US Aggregate Bond ETF	Mutual Fund	N/A	808
	iShares Gold Trust	Mutual Fund	N/A	359
	iShares National Muni Bond ETF	Mutual Fund	N/A	
	iShares Preferred&Income Securities ETF	Mutual Fund	N/A	
	Pacer Trendpilot US Large Cap ETF	Mutual Fund	N/A	
	Retirement Cash Account	Mutual Fund	N/A	
	Schwab US Mid-Cap ETF	Mutual Fund	N/A	2,230
	Schwab US Small-Cap ETF	Mutual Fund	N/A	2,137
	SPDR Portfolio Aggregate Bond ETF	Mutual Fund	N/A	2,540
	SPDR Portfolio S&P 500 Growth ETF	Mutual Fund	N/A	3,139
	SPDR Russell 1000 Momentum Focus ETF	Mutual Fund	N/A	
	SPDR S&P Aerospace & Defense ETF	Mutual Fund	N/A	299
	VanEck Vectors Fallen Angel HiYld Bd ETF	Mutual Fund	N/A	252
	VanEck Vectors Intl Hi Yld Bd ETF	Mutual Fund	N/A	
	Vanguard 500 Index Admiral	Mutual Fund	N/A	165,195
	Vanguard Emerging Mkts Stock Idx Adm	Mutual Fund	N/A	17,521
	Vanguard Energy Inv	Mutual Fund	N/A	75,234
	Vanguard Explorer Adm	Mutual Fund	N/A	11

(Continued)

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN

EIN: 20-2622634

PLAN NUMBER: 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT -- FORM 5500, SCHEDULE H, LINE 4i - Continued
September 30, 2023

(a) Parties-in- Interest	(b) Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Vanguard Growth Index Admiral	Mutual Fund	N/A	3,602
	Vanguard Information Technology ETF	Mutual Fund	N/A	246
	Vanguard Inter-Term Bond ETF	Mutual Fund	N/A	
	Vanguard International Growth Inv	Mutual Fund	N/A	2,403
	Vanguard Long-Term Corporate Bd ETF	Mutual Fund	N/A	
	Vanguard Long-Term Treasury Idx Admiral	Mutual Fund	N/A	14,788
	Vanguard Mid Cap Growth Inv	Mutual Fund	N/A	
	Vanguard Mid Cap Index Admiral	Mutual Fund	N/A	6,253
	Vanguard S&P 500 ETF	Mutual Fund	N/A	603
	Vanguard Short-Term Investment-Grade Adm	Mutual Fund	N/A	
	Vanguard Small Cap Index Adm	Mutual Fund	N/A	3,873
	Vanguard Target Retirement 2020 Fund	Mutual Fund	N/A	237,262
	Vanguard Target Retirement 2025 Fund	Mutual Fund	N/A	
	Vanguard Target Retirement 2030 Fund	Mutual Fund	N/A	308,120
	Vanguard Target Retirement 2035 Fund	Mutual Fund	N/A	2,272
	Vanguard Target Retirement 2040 Fund	Mutual Fund	N/A	215,764
	Vanguard Target Retirement 2045 Fund	Mutual Fund	N/A	
	Vanguard Target Retirement 2050 Fund	Mutual Fund	N/A	186,067
	Vanguard Target Retirement 2055 Fund	Mutual Fund	N/A	59
	Vanguard Target Retirement 2060 Fund	Mutual Fund	N/A	802
	Vanguard Target Retirement Income Fund	Mutual Fund	N/A	829,679
	Vanguard Total Bond Market Index Adm	Mutual Fund	N/A	30,591
	Vanguard Total Intl Stock Index Admiral	Mutual Fund	N/A	4,348
	Vanguard Total Stock Mkt Idx Adm	Mutual Fund	N/A	49,803
	Vanguard Treasury Money Market Investor	Money Market	N/A	5,192
	Vanguard Wellesley Income Inv	Mutual Fund	N/A	44,207
				<u>2,247,020</u>
	Notes Receivable from Participants	Prime Rate + 1%	-0-	<u>41,526</u>
	Total Investments per Form 5500			<u>\$ 2,288,546</u>

* Denotes Parties-in-Interest

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN

EIN: 20-2622634

PLAN NUMBER: 001

SCHEDULE OF REPORTABLE TRANSACTIONS -- FORM 5500, SCHEDULE H, LINE 4j

September 30, 2023

Party	Description of Asset	Purchase price	Selling Price	Lease Rental	Expense Incurred with Transactions	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
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-None-

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN

EIN: 20-2622634

PLAN NUMBER: 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT -- FORM 5500, SCHEDULE H, LINE 4i

September 30, 2023

(a) Parties-in- Interest	(b) Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
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	AdvisorTrust FDIC Insured DDA	Mutual Fund	N/A	6,257
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	Retirement Cash Account	Mutual Fund	N/A	
	Schwab US Mid-Cap ETF	Mutual Fund	N/A	2,230
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	Vanguard Energy Inv	Mutual Fund	N/A	75,234
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(Continued)

ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN

EIN: 20-2622634

PLAN NUMBER: 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT -- FORM 5500, SCHEDULE H, LINE 4i - Continued
September 30, 2023

(a) Parties-in- Interest	(b) Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
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	Vanguard Information Technology ETF	Mutual Fund	N/A	246
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	Vanguard Long-Term Treasury Idx Admiral	Mutual Fund	N/A	14,788
	Vanguard Mid Cap Growth Inv	Mutual Fund	N/A	
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	Vanguard Treasury Money Market Investor	Money Market	N/A	5,192
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				<u>2,247,020</u>
	Notes Receivable from Participants	Prime Rate + 1%	-0-	<u>41,526</u>
	Total Investments per Form 5500			<u>\$ 2,288,546</u>

* Denotes Parties-in-Interest

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
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Part I Annual Report Identification Information	
For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023	
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.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. ☐	
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐	

Part II Basic Plan Information—enter all requested information											
1a Name of plan ASSET PROTECTION & SECURITY SERVICES, L.P. RETIREMENT PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;"> 1b Three-digit plan number (PN) ▶ </td> <td style="width: 20%; padding: 5px; text-align: center;">001</td> </tr> <tr> <td colspan="2" style="padding: 5px;"> 1c Effective date of plan 10/02/2005 </td> </tr> <tr> <td colspan="2" style="padding: 5px;"> 2b Employer Identification Number (EIN) 20-2622634 </td> </tr> <tr> <td colspan="2" style="padding: 5px;"> 2c Plan Sponsor's telephone number 361-906-1552 </td> </tr> <tr> <td colspan="2" style="padding: 5px;"> 2d Business code (see instructions) 561210 </td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 10/02/2005		2b Employer Identification Number (EIN) 20-2622634		2c Plan Sponsor's telephone number 361-906-1552		2d Business code (see instructions) 561210	
1b Three-digit plan number (PN) ▶	001										
1c Effective date of plan 10/02/2005											
2b Employer Identification Number (EIN) 20-2622634											
2c Plan Sponsor's telephone number 361-906-1552											
2d Business code (see instructions) 561210											
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) ASSET PROTECTION & SECURITY SERVICES, L.P. 5502 BURNHAM DR CORPUS CHRISTI, TX 78413-3787 5502 BURNHAM DR CORPUS CHRISTI, TX 78413-3787											

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		7/11/24	
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413