

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 HALL, ESTILL PROFIT SHARING AND 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 07/01/1973
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) HALL, ESTILL, HARDWICK, GABLE, GOLDEN & NELSON, P.C. 521 EAST 2ND STREET, SUITE 1200 TULSA, OK 74120
2b	Employer Identification Number (EIN) 73-0931831
2c	Plan Sponsor's telephone number 918-594-0400
2d	Business code (see instructions) 541110

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.	10/02/2024	ROBERT MORRIS
	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 PROFIT SHARING PLAN ADMINISTRATIVE COMMITTEE 521 EAST 2ND STREET, SUITE 1200 TULSA, OK 74120	3b Administrator's EIN 73-1026820																																	
	3c Administrator's telephone number 918-594-0400																																	
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	5 230																																	
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 80%;"></td> </tr> <tr> <td>6a(1)</td> <td></td> <td style="text-align: right;">151</td> </tr> <tr> <td>6a(2)</td> <td></td> <td style="text-align: right;">159</td> </tr> <tr> <td>6b</td> <td></td> <td style="text-align: right;">1</td> </tr> <tr> <td>6c</td> <td></td> <td style="text-align: right;">64</td> </tr> <tr> <td>6d</td> <td></td> <td style="text-align: right;">224</td> </tr> <tr> <td>6e</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>6f</td> <td></td> <td style="text-align: right;">224</td> </tr> <tr> <td>6g(1)</td> <td></td> <td style="text-align: right;">220</td> </tr> <tr> <td>6g(2)</td> <td></td> <td style="text-align: right;">214</td> </tr> <tr> <td>6h</td> <td></td> <td style="text-align: right;">0</td> </tr> </table>				6a(1)		151	6a(2)		159	6b		1	6c		64	6d		224	6e		0	6f		224	6g(1)		220	6g(2)		214	6h		0
6a(1)		151																																
6a(2)		159																																
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6d		224																																
6e		0																																
6f		224																																
6g(1)		220																																
6g(2)		214																																
6h		0																																
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7																																	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2R 2T 3D																																		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:																																		

9a Plan funding arrangement (check all that apply) (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 (4) ☐ DCG (Individual Plan Information) – Number Attached _____ (5) ☐ MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) – Number Attached <u>0</u> (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan HALL, ESTILL PROFIT SHARING AND 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HALL, ESTILL, HARDWICK, GABLE, GOLDEN & NELSON, P.C.	D Employer Identification Number (EIN) 73-0931831	

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	
BOKF, NA	ONE WILLIAMS CENTER TOWER TULSA, OK 74172

(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)

THE LEGACY FINANCIAL GROUP

2508 EAST 21ST STREET
TULSA, OK 74114

(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?
26	NONE	32716	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OLISTICO WEALTH

2431 E 61ST ST SUITE 175
TULSA, OK 74136

(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?
26	NONE	17328	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UBS FINANCIAL SERVICE

2431 E 61ST STE 825
TULSA, OK 74136

(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?
33	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	15022	Yes ☐ No ☒

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

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

BOKF, NA

ONE WILLIAMS CENTER TOWER
TULSA, OK 74172

(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?
19 21 25 37 52 59 60 62 63 64 68	TRUSTEE	5300	Yes ☒ No ☐	Yes ☒ No ☐	2322	Yes ☐ No ☒

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

CAMBRIDGE INVESTMENT RESEARCH

1776 PLEASANT PLAIN ROAD
FAIRFIELD, IA 52556-8757

(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?
26	NONE	5276	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN

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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan HALL, ESTILL PROFIT SHARING AND 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 HALL, ESTILL, HARDWICK, GABLE, GOLDEN & NELSON, P.C.	D Employer Identification Number (EIN) 73-0931831	

Part I	Asset and Liability Statement
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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	323681	410982
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2896452	2971964
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	56730	72277
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3303952	3650897
(2) U.S. Government securities	1c(2)	2813542	3228214
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	845043	1079206
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	302184	334117
(B) Common	1c(4)(B)	5413841	5695473
(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)	339943	342826
(9) Value of interest in common/collective trusts	1c(9)	6192127	5152527
(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)	62459629	69717081
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

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	84947124	92655564
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	69171	41277
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	69171	41277
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	84877953	92614287

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)	2971964	
(B) Participants	2a(1)(B)	1624864	
(C) Others (including rollovers)	2a(1)(C)	22522	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4619350
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	9508	
(B) U.S. Government securities	2b(1)(B)	125282	
(C) Corporate debt instruments	2b(1)(C)	53798	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	9484	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		198072
(2) Dividends: (A) Preferred stock	2b(2)(A)	22632	
(B) Common stock	2b(2)(B)	100990	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1559647	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1683269
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	25577323	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	24422912	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1154411
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	206170	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		72186
(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)		9023605
c Other income	2c		3850
d Total income. Add all income amounts in column (b) and enter total	2d		16960913

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9165048	
(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)		9165048
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	55321	
(6) Bank or trust company trustee/custodial fees	2i(6)	4175	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	35	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		59531
j Total expenses. Add all expense amounts in column (b) and enter total	2j		9224579

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7736334
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: **EIDE BAILLY LLP**

(2) EIN: **45-0250958**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.			

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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan HALL, ESTILL PROFIT SHARING AND 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HALL, ESTILL, HARDWICK, GABLE, GOLDEN & NELSON, P.C.	D Employer Identification Number (EIN) 73-0931831	

Part I	Distributions
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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): 73-6210970		
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.)
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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
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☐ No
---	--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

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

10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation. _____

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703970A.



Financial Statements

December 31, 2023 and 2022

Hall Estill Profit Sharing and 401(k) Plan

Hall Estill Profit Sharing and 401(k) Plan
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December 31, 2023 and 2022

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Independent Auditor's Report

401(k) Plan and Profit Sharing Investment Committee
Hall Estill Profit Sharing and 401(k) Plan
Tulsa, Oklahoma

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

We have performed audits of the financial statements of Hall Estill Profit Sharing and 401(k) 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 December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 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 Hall Estill Profit Sharing and 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hall Estill Profit Sharing and 401(k) 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 ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 Hall Estill Profit Sharing and 401(k) Plan's ability to continue as a going concern for one year after the date that 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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of Hall Estill Profit Sharing and 401(k) 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 Hall Estill Profit Sharing and 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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.

Other Matters – Supplemental Schedule Required by ERISA

The supplemental Schedule H, Line 4i-Schedule of Assets Held at End of Year as of December 31, 2023, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Eide Bailly LLP

Tulsa, Oklahoma
August 13, 2024

Hall Estill Profit Sharing and 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Investments, at fair value	\$ 88,857,515	\$ 81,330,318
Notes receivable from participants	342,826	339,943
Accrued interest and dividends	72,277	56,730
Contributions receivable Employer	2,971,964	2,896,452
Cash, non interest bearing	<u>410,982</u>	<u>323,681</u>
Total assets	<u>92,655,564</u>	<u>84,947,124</u>
Liabilities		
Unsettled trades due to brokers	<u>41,277</u>	<u>69,171</u>
Net Assets Available for Benefits	<u><u>\$ 92,614,287</u></u>	<u><u>\$ 84,877,953</u></u>

Hall Estill Profit Sharing and 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023

Investment Income	
Interest and dividends	\$ 1,871,857
Net appreciation in fair value of investments	<u>10,460,222</u>
	<u>12,332,079</u>
Interest Income on Notes Receivable from Participants	<u>9,484</u>
Contributions	
Employer	2,971,964
Participant	1,624,864
Rollover	<u>22,522</u>
	<u>4,619,350</u>
Total additions	<u>16,960,913</u>
Deductions	
Benefits paid to participants	9,165,048
Administrative expenses	<u>59,531</u>
Total deductions	<u>9,224,579</u>
Net Increase	7,736,334
Net Assets Available for Benefits	
Beginning of year	<u>84,877,953</u>
End of year	<u><u>\$ 92,614,287</u></u>

Note 1 - Description of Plan

The following brief description of the Hall Estill Profit Sharing and 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering qualified employees of Hall, Estill, Hardwick, Gable, Golden & Nelson, P.C. (the Firm). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The 401(k) Plan and Profit Sharing Investment Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Eligibility

Employees are eligible to participate in the Plan if they have completed one year of service and are at least 21 years of age. Employees must have completed two years of service and be employed at the Firm at the end of the Plan year to be eligible for nonelective contributions. A year of service for purposes of eligibility is a consecutive 12-month period during which the employee has 1,000 or more hours of service.

Entry Date

Employees may enter the Plan on the first day of each month coinciding with or following the date they satisfy the Plan's eligibility requirements.

Contributions

Each year, participants may contribute up to 75% of their pretax annual compensation, as defined in the Plan. Contributions are subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan allows participants to designate contributions as Roth contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollover). The Firm may make a discretionary nonelective contribution to the Plan each year at the discretion of the Firm's Board of Directors. If contributions are made, the Firm contributes an amount from net profits, as defined by the Plan, equal to a percentage of each participant's current compensation, as defined by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and the Firm's contributions, as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's earnings, account balances, or specific participant transactions, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment to the Plan, a participant may direct deferrals and employer contributions in any of the funds offered by the Plan. Participants may change their investment options daily.

Vesting

Participants are vested immediately in all contributions, plus actual earnings thereon.

Notes Receivable from Participants

Participants may borrow from their fund accounts, a minimum of \$500 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. The note interest is fixed at three percent above the Bank of Oklahoma one-year CD rate at the time funds are borrowed. Principal and interest is paid ratably through payroll deductions over a period not to exceed five years, unless the proceeds of the note were used to acquire the participant's residence, in which case the note period cannot exceed 10 years. A participant may have no more than 5 outstanding notes at any one time.

Payment of Benefits

Participants may elect to receive either a lump-sum amount equal to the value of their vested interest or annual installments as defined in the Plan document upon retirement, termination of service, death, or disability. A terminated employee with a balance of less than \$5,000 may be automatically paid out by the Plan upon termination. Distributions may be made at the participant's election prior to termination upon attainment of age 59 ½ or hardship as defined in the Plan document.

Plan Termination

Although it has not expressed any intent to do so, the Firm 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.

Note 2 - Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities, and changes therein, and disclosures of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

The classification of investment earnings reported in the statement of changes in net assets available for benefits may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

Contributions

Participant contributions are recorded in the year in which the employee contributions are withheld from compensation.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

Expenses

The Plan's expenses are paid by either the Plan or the Firm, as provided by the Plan document. Expenses that are paid directly by the Firm 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 asset available for benefits. In addition, certain investment related expenses are included in net appreciation in fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Subsequent Events

The Firm has evaluated subsequent events through August 13, 2024, the date which the financial statements were available to be issued.

Note 3 - 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 three levels of the fair value hierarchy under the FASB ASC 820 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.

The 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, 2023 and 2022.

Mutual funds (including money market mutual funds) – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. 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.

Common stocks and master limited partnerships – Valued at the closing price reported on the active market on which the individual securities are traded.

U.S. government securities and preferred stocks – Valued using pricing models maximizing the use of observable inputs for similar securities.

Hall Estill Profit Sharing and 401(k) Plan

Notes to Financial Statements

December 31, 2023 and 2022

Corporate bonds and certificates of deposit – 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 issuer with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

Common collective trust fund – Valued at fair value based on the NAV of units held of the collective fund. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the observable market prices of the underlying investments within the fund less liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

	2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 69,717,081	\$ -	\$ -	\$ 69,717,081
Money market mutual funds	3,650,897	-	-	3,650,897
Common stocks	5,687,304	-	-	5,687,304
Master limited partnerships	8,169	-	-	8,169
U.S. government securities	-	3,228,214	-	3,228,214
Corporate bonds	-	1,079,206	-	1,079,206
Preferred stocks	334,117	-	-	334,117
Total investments in the fair value hierarchy	<u>\$ 79,397,568</u>	<u>\$ 4,307,420</u>	<u>\$ -</u>	<u>\$ 83,704,988</u>
Investments at net asset value (a)				<u>5,152,527</u>
Total investments at fair value				<u>\$ 88,857,515</u>

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Notes to Financial Statements

December 31, 2023 and 2022

	2022			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 62,459,629	\$ -	\$ -	\$ 62,459,629
Money market mutual funds	3,303,952	-	-	3,303,952
Negotiable certificates of deposit	5,298,255	-	-	5,298,255
Common stocks	115,586	-	-	115,586
Master limited partnerships	-	2,813,542	-	2,813,542
Corporate bonds	-	845,043	-	845,043
Preferred stocks	302,184	-	-	302,184
Total investments in the fair value hierarchy	<u>\$ 71,479,606</u>	<u>\$ 3,658,585</u>	<u>\$ -</u>	<u>\$ 75,138,191</u>
Investments at net asset value (a)				<u>6,192,127</u>
Total investments at fair value				<u>\$ 81,330,318</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table sets forth the disclosure for the fair value measurement of investments that are measured at NAV per share (or its equivalent) as a practical expedient as of December 31, 2023 and 2022:

	Fair Value December 31, 2023	Fair Value December 31, 2022	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective fund					
Stable value fund (I)	\$ 5,152,527	\$ 6,192,127	\$ -	Daily	12 months

(I) The stable value fund's objective is to provide preservation of capital, relatively stable returns consistent with its comparatively low risk profile, and liquidity for benefit responsive plan or participant payments. To achieve this, the fund invests in a diversified portfolio of Stable Value Investment Contracts issued by life insurance companies, banks, and other financial institutions, the performance of which may be predicated on the underlying fixed income investments.

Note 4 - Certified Information

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by BOKF, NA (the trustee of the Plan).

Note 5 - Tax Status

The Plan uses a pre-approved plan document sponsored by the trustee, which received an opinion letter from the Internal Revenue Service (IRS), dated June 30, 2020, stating that the pre-approved document satisfies the applicable provisions of the IRC. The Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize 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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6 - Related Party and Party-in-Interest Transactions

Certain Plan investments are shares of money market mutual funds managed by the trustee as defined by the Plan. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under ERISA.

Note 7 - 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. Market risks include global events which could impact the value of investment securities, such as pandemic or global conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.



Supplementary Information
December 31, 2023

Hall Estill Profit Sharing and 401(k) Plan

Hall Estill Profit Sharing and 401(k) Plan
Schedule H, Line 4i – Schedule of Assets Held at End of Year
December 31, 2023
Plan: 001

EIN: 73-0931831

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Morley Stable Value Fund 25bp	Common collective fund	N/A	\$ 5,152,527
	Berkshire Hathaway Inc-Cl B	Common Stock	N/A	1,385,620
	Apple Inc Com	Common Stock	N/A	323,450
	Microsoft Corp	Common Stock	N/A	309,481
	Diamondback Energy Inc	Common Stock	N/A	187,492
	Exxon Mobil Corp	Common Stock	N/A	157,469
	ONEOK Inc	Common Stock	N/A	139,948
	Autozone Inc	Common Stock	N/A	129,281
	Amazon.Com Inc	Common Stock	N/A	116,234
	American Express Co	Common Stock	N/A	112,404
	Phillips 66	Common Stock	N/A	108,376
	Chevron Corp	Common Stock	N/A	102,175
	Nike Inc -Cl B	Common Stock	N/A	93,913
	Wells Fargo & Company	Common Stock	N/A	93,026
	Jpmorgan Chase & Co	Common Stock	N/A	87,261
	American Electric Power	Common Stock	N/A	84,469
	Williams Cos Inc	Common Stock	N/A	77,323
	Boeing Co	Common Stock	N/A	75,591
	Xcel Energy Inc	Common Stock	N/A	74,292
	Union Pacific Corp	Common Stock	N/A	73,686
	Southern Co	Common Stock	N/A	70,120
	Centerpoint Energy Inc	Common Stock	N/A	68,568
	Entergy Corp	Common Stock	N/A	65,774
	The Walt Disney Co.	Common Stock	N/A	62,571
	Abbvie Inc	Common Stock	N/A	61,988
	Dominion Energy Inc	Common Stock	N/A	61,100
	Sanofi	Common Stock	N/A	57,190
	General Motors	Common Stock	N/A	52,623
	Intl Business Machines Corp	Common Stock	N/A	52,336
	Procter & Gamble Co	Common Stock	N/A	51,729
	General Electric	Common Stock	N/A	51,180
	Pepsico Inc	Common Stock	N/A	50,952
	Fedex Corp	Common Stock	N/A	50,594
	Walmart, Inc	Common Stock	N/A	49,660
	Uber Technologies Inc	Common Stock	N/A	47,101
	TJX Companies Inc	Common Stock	N/A	46,905
	Devon Energy Corporation	Common Stock	N/A	46,433
	Pioneer Natural Resources Co	Common Stock	N/A	44,976
	CVS Health Corporation	Common Stock	N/A	44,612
	Ford Motor Co	Common Stock	N/A	43,335
	Meta Platforms, Inc.	Common Stock	N/A	40,705
	Slb	Common Stock	N/A	37,469
	Honeywell International Inc	Common Stock	N/A	33,554

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	Bank of America Corp	Common Stock	N/A	\$ 31,145
	Halliburton Co	Common Stock	N/A	30,366
	Rocket Cos Inc	Common Stock	N/A	29,756
	Coca-Cola Co/The	Common Stock	N/A	29,465
	Palantir Technologies Inc	Common Stock	N/A	28,056
	Pinterest Inc	Common Stock	N/A	27,780
	Delta Air Lines Inc	Common Stock	N/A	27,356
	Albemarle Corp	Common Stock	N/A	26,729
	Bk of New York Mellon Corp	Common Stock	N/A	26,025
	One Gas Inc	Common Stock	N/A	25,488
	Southwest Airlines Co	Common Stock	N/A	24,837
	Molson Coors Beverage Company	Common Stock	N/A	24,790
	Dupont De Nemours Inc USD 0.01	Common Stock	N/A	22,694
	Abbott Laboratories	Common Stock	N/A	22,014
	McDonald's Corp	Common Stock	N/A	20,756
	Alaska Air Group Inc	Common Stock	N/A	19,535
	Wesco International Inc	Common Stock	N/A	18,779
	United Airlines Holdings Inc	Common Stock	N/A	18,567
	Anheuser-Busch Inbev Spn	Common Stock	N/A	17,771
	Sabre Corp	Common Stock	N/A	17,468
	Intel Corp	Common Stock	N/A	17,336
	Ovintiv Inc	Common Stock	N/A	17,173
	Conocophillips	Common Stock	N/A	15,437
	Snap Inc	Common Stock	N/A	15,406
	Kraft Heinz Co	Common Stock	N/A	14,052
	Carmax Inc	Common Stock	N/A	11,511
	Kinder Morgan Inc/Delaware	Common Stock	N/A	10,584
	GE Healthcare Technologies Inc	Common Stock	N/A	10,284
	Hewlett Packard Enterprise Co	Common Stock	N/A	10,188
	Warner Bros Discovery Inc	Common Stock	N/A	9,992
	Alibaba Group Holding LTD	Common Stock	N/A	8,914
	US Bancorp	Common Stock	N/A	8,656
	Alphabet Inc Cl A	Common Stock	N/A	8,381
	Hanesbrands Inc	Common Stock	N/A	8,273
	Williams-Sonoma Inc	Common Stock	N/A	8,071
	Verizon Communications Inc	Common Stock	N/A	7,540
	Nov Inc	Common Stock	N/A	7,504
	Sirius Xm Holdings Inc	Common Stock	N/A	7,494
	Nordstrom Inc	Common Stock	N/A	7,380
	American Airlines Group Inc	Common Stock	N/A	7,282
	Adobe Inc	Common Stock	N/A	6,563
	Paramount Global	Common Stock	N/A	6,360
	Carnival PLC	Common Stock	N/A	6,238

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	Prudential Financial Inc	Common Stock	N/A	\$ 5,186
	Masco Corp	Common Stock	N/A	4,354
	Paypal Holdings Inc	Common Stock	N/A	4,299
	Clorox Company	Common Stock	N/A	3,565
	Tripadvisor Inc	Common Stock	N/A	3,552
	Norwegian Cruise Line Holdings	Common Stock	N/A	3,106
	AT&T Inc	Common Stock	N/A	3,020
	Amc Networks Inc	Common Stock	N/A	2,912
	Walgreens Boots Alliance Inc	Common Stock	N/A	2,872
	Tyson Foods Inc-CI A	Common Stock	N/A	2,688
	Citigroup Inc	Common Stock	N/A	2,058
	Lumen Technologies Inc	Common Stock	N/A	1,647
	Kyndryl Holdings Inc	Common Stock	N/A	1,330
	Advance Auto Parts	Common Stock	N/A	1,221
	Wabtec Corp	Common Stock	N/A	1,142
	Resideo Technologies Inc	Common Stock	N/A	489
	American Int'L Group Inc	Common Stock	N/A	474
	Amc Entertainment Holdings Inc	Common Stock	N/A	269
	Garrett Motion Inc	Common Stock	N/A	155
	Noble Corp PLC	Common Stock	N/A	3
	Enterprise Products Partners LP	Master limited partnership	N/A	8,169
	Vanguard 500 Indx-Adm #0540	Mutual fund	N/A	11,045,129
	American Grwth Fd of Amer-R6 #2605	Mutual fund	N/A	7,875,851
	Dodge & Cox Bal-X #4146	Mutual fund	N/A	3,761,259
	Vanguard Tgt Rtmt 2020-Inv #0682	Mutual fund	N/A	3,752,545
	Goldman Sachs M/C Grwth-R6 #4655	Mutual fund	N/A	3,742,147
	Vanguard Tgt Rtmt 2035-Inv #0305	Mutual fund	N/A	3,681,156
	Amer Beacon L/C Val-R6 #4868	Mutual fund	N/A	3,230,213
	Amer Europacific Grwth-R6 #2616	Mutual fund	N/A	3,093,966
	Amer Beacon S/C Val-R6 #4869	Mutual fund	N/A	2,445,620
	Vanguard Tgt Rtmt Inc-Inv #0308	Mutual fund	N/A	2,020,550
	Vanguard Tgt Rtmt 2030-Inv #0695	Mutual fund	N/A	1,990,026
	Victory Sycamore Est Val-R6 #0308	Mutual fund	N/A	1,639,136
	Loomis Sayles Bd-N #2660	Mutual fund	N/A	1,587,546
	Vanguard Tgt Rtmt 2045-Inv #0306	Mutual fund	N/A	1,511,701
	Lord Abbett Dev Grwth-R6 #8766	Mutual fund	N/A	1,327,044
	Mainstay HI Yld Corp Bd-R6 #2684	Mutual fund	N/A	1,183,604
	Vanguard Tgt Rtmt 2025-Inv #0304	Mutual fund	N/A	1,172,058
	DFA US Core Eq 2-Inst #5304	Mutual fund	N/A	877,973
	Vanguard Tgt Rtmt 2040-Inv #0696	Mutual fund	N/A	834,092
	Causeway Intl Val-Inst #1271	Mutual fund	N/A	729,865
	Baird Aggregate Bd-Inst #0072	Mutual fund	N/A	719,648
	Vanguard Tgt Rtmt 2055-Inv #1487	Mutual fund	N/A	683,736
	Vanguard Infl Prot Secs-Adm #5119	Mutual fund	N/A	665,611
	Vanguard Growth Fd	Mutual fund	N/A	663,729

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	Goldman Sachs Intl S/C-R6 #4659	Mutual fund	N/A	\$ 581,961
	Vanguard Tgt Rtmt 2050-Inv #0699	Mutual fund	N/A	528,325
	DFA US S/C Val-Inst #5034	Mutual fund	N/A	459,836
	Vanguard Tot Stk Mkt Indx-Adm #0585	Mutual fund	N/A	444,224
	DFA Intl Core Eq-Inst #5306	Mutual fund	N/A	438,029
	Invesco S&P 500 Low Volatility	Mutual fund	N/A	344,630
	Vanguard Totl Stck Mkt Fd	Mutual fund	N/A	333,294
	Ab L/C Grwth-Adv #0478	Mutual fund	N/A	305,381
	DFA Emerging Mkts Core Eq #5272	Mutual fund	N/A	297,442
	DFA Five-Year Gbl Fixed Inc-I #5024	Mutual fund	N/A	289,157
	Vanguard Intrmd Bd Indx-Adm #5314	Mutual fund	N/A	278,660
	Vanguard Tgt Rtmt 2060-Inv #1691	Mutual fund	N/A	272,972
	DFA US L/C Val-Inst #5035	Mutual fund	N/A	223,884
	Smead Value-Inst #1782	Mutual fund	N/A	223,569
	Parnassus M/C #1006	Mutual fund	N/A	187,996
	Schwab S&P 500 Indx-Sel #1519	Mutual fund	N/A	165,139
	Vanguard High Dvd Yield	Mutual fund	N/A	150,701
	iShares Select Dividend	Mutual fund	N/A	140,664
	DFA Real Estate Securities #5036	Mutual fund	N/A	140,069
	Invesco Senior Loan	Mutual fund	N/A	137,670
	Vanguard Value Fd	Mutual fund	N/A	133,055
	Vanguard Sht Term Bond	Mutual fund	N/A	129,779
	Oakmark Intl-Inv #0109	Mutual fund	N/A	129,034
	Vanguard S/T Invmt Grade-Inv #0039	Mutual fund	N/A	123,876
	Catalyst/Millburn Hedge Strat-I #056	Mutual fund	N/A	121,965
	DFA Gbl R/E Securities-I #5416	Mutual fund	N/A	120,553
	Vanguard Grwth Indx-Adm #0509	Mutual fund	N/A	117,844
	Vanguard Windsor II-Inv #0073	Mutual fund	N/A	116,095
	SPDR S&P Aerospace & Defense	Mutual fund	N/A	115,107
	Touchstone Div Eq-A #6410	Mutual fund	N/A	108,561
	Pimco Inc-I2 #1907	Mutual fund	N/A	102,622
	iShares High Dividend	Mutual fund	N/A	101,480
	Nuveen Flt Rt-I #2559	Mutual fund	N/A	99,067
	SPDR Portfolio S&P 500 High Dividend	Mutual fund	N/A	97,975
	Cohen & Steers Pref Sec & Inc-I 2118	Mutual fund	N/A	97,013
	Mainstay Inc Builder-A #0657	Mutual fund	N/A	92,481
	Mainstay Balanced-A #1523	Mutual fund	N/A	85,909
	First Eagle Gbl-I #0801	Mutual fund	N/A	84,092
	First Eagle Gbl-I #0901	Mutual fund	N/A	83,722
	Vanguard Health Care Fd	Mutual fund	N/A	82,731
	SPDR Dow Jones Ind Avg Trust	Mutual fund	N/A	75,374
	Vanguard Consumer Staples Fd	Mutual fund	N/A	74,474
	Mainstay Moderate Alloc-A #1928	Mutual fund	N/A	67,597
	iShares S&P Midcap 400/Value Fd	Mutual fund	N/A	62,722

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(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Natixis Loomis Strat Inc-A #1469	Mutual fund	N/A	\$ 60,645
	SPDR Financial Select Sector	Mutual fund	N/A	59,483
	Natixis Loomis Invmt Grade Bd-Y 1456	Mutual fund	N/A	54,878
	Mainstay Cnsvr Alloc-A #1940	Mutual fund	N/A	53,631
	T Rowe S/T Bd-Inv #0055	Mutual fund	N/A	51,962
	Schwab S/T Bd Indx #5024	Mutual fund	N/A	51,504
	iShares Russell 2000 Value	Mutual fund	N/A	51,259
	Dodge & Cox Inc-I #0147	Mutual fund	N/A	51,003
	DFA S/T Extended Quality-Inst #5434	Mutual fund	N/A	49,355
	Vanguard Utilities Fd	Mutual fund	N/A	47,289
	Invesco Leisure and Entertainment	Mutual fund	N/A	41,930
	Mainstay Mackay Convertible-A #0642	Mutual fund	N/A	41,736
	Spdrs S&P Intl	Mutual fund	N/A	39,105
	Columbia Select L/C Grwth-Inst #2048	Mutual fund	N/A	38,274
	Columbia Select L/C Grwth-A #2748	Mutual fund	N/A	38,231
	Loomis Sayles Gbl Bd-Ret #1170	Mutual fund	N/A	37,177
	Touchstone Div Eq-Y #6412	Mutual fund	N/A	36,817
	Vanguard Infl-Prot Secs-Inv #0119	Mutual fund	N/A	33,460
	DFA US Micro Cap-Inst #5001	Mutual fund	N/A	31,053
	Invesco Dev Mkt-Y #8138	Mutual fund	N/A	29,963
	DFA US S/C #5031	Mutual fund	N/A	29,232
	DFA Infl-Prot Sec #5330	Mutual fund	N/A	26,298
	iShares Silver Trust	Mutual fund	N/A	21,780
	SPDR Materials Select Sector	Mutual fund	N/A	21,385
	Natixis Loomis Strat Inc-Y #1472	Mutual fund	N/A	18,370
	Mainstay Mackay HI Yld Corp Bd-A 643	Mutual fund	N/A	17,636
	Dimensional International Core	Mutual fund	N/A	17,184
	SPDR Energy Select Sector	Mutual fund	N/A	16,768
	Vanguard Tgt Rtmt 2065-Inv #1791	Mutual fund	N/A	15,654
	Vanguard S/C Indx-Adm #0548	Mutual fund	N/A	11,264
	Dimensional Core Fixed Income	Mutual fund	N/A	8,480
	United States Natural Gas Fund LP	Mutual fund	N/A	5,070
	Virtus Nfj S/C Val-Inst #4630	Mutual fund	N/A	4,098
	Axs Short Innovation	Mutual fund	N/A	2,596
	Advisorshares Pure Cannabis	Mutual fund	N/A	1,510
	Vanguard GNMA-Inv #0036	Mutual fund	N/A	30
	Blackrock Munivest Fund Inc	Mutual fund	N/A	28
	Pimco HI Yld-A #4006	Mutual fund	N/A	7
	Morgan Stanley Pfd	Preferred stock	N/A	92,450
	US Bancorp Pfd	Preferred stock	N/A	83,271
	Metlife Inc Pfd	Preferred stock	N/A	80,675
	Goldman Sachs Group Inc Pfd	Preferred stock	N/A	77,140
	Wesco International Inc	Preferred stock	N/A	581
	Charles Schwab Bank Ssb CD	Money market fund	N/A	100,110
	Morgan Stanley Bank NA CD	Money market fund	N/A	99,890

Hall Estill Profit Sharing and 401(k) Plan
Schedule H, Line 4i – Schedule of Assets Held at End of Year
December 31, 2023
Plan: 001

EIN: 73-0931831

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	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	JP Morgan Chase Bank NA CD	Money market fund	N/A	\$ 75,036
	Morgan Stanley Pvt Bank CD	Money market fund	N/A	50,245
	First Federal Bank FL CD	Money market fund	N/A	50,211
	Citizens Bank NA/RI CD	Money market fund	N/A	50,097
	JP Morgan Chase Bank NA CD	Money market fund	N/A	50,090
	JP Morgan Chase Bank NA CD	Money market fund	N/A	49,997
*	Cavanal Hill Govt Sec Mmkt-Admin 001	Money market fund	N/A	1,725,186
*	Flexinsured Account MMF Cfid FDIC	Money market fund	N/A	1,278,026
*	Cavanal Hill US Treasury-Admin #0002	Money market fund	N/A	122,003
*	Cavanal Hill Govt Sec Mmkt-Sel #0084	Money market fund	N/A	6
*	Notes receivable from participants	Maturing 2024-2029 at interest rates ranging from 3.08% to 4.05%		342,826
				<u>\$ 84,892,921</u>

Hall Estill Profit Sharing and 401(k) Plan
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December 31, 2023
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(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			(d) Cost	(e) Current Value
		Rate	Maturity Date	Shares		
	Jpmorgan Chase & Co	Variable	Perpetual	140,000	N/A	\$ 139,716
	Bank of American Corp	Variable	Perpetual	140,000	N/A	138,711
	Wells Fargo & Company	Flat	Perpetual	140,000	N/A	138,541
	Microsoft Corp	2.88%	2/6/2024	100,000	N/A	99,751
	Florida Power & Light Co	3.25%	6/1/2024	100,000	N/A	99,062
	Royal Bank of Canada	3.38%	4/14/2025	100,000	N/A	97,965
	Dominion Energy Inc	Variable	Perpetual	100,000	N/A	95,033
	Citigroup Inc	Variable	Perpetual	100,000	N/A	88,532
	Goldman Sachs Group Inc	Variable	Perpetual	80,000	N/A	78,141
	Bank of America Corp	4.20%	8/26/2024	75,000	N/A	74,296
	Abbvie Inc	3.60%	6/1/2024	30,000	N/A	29,458
	US Treasury Bond	6.50%	11/15/2026	129,000	N/A	137,527
	US Treasury Note	0.75%	12/31/2023	100,000	N/A	100,000
	US Treasury Note	1.50%	2/15/2025	52,000	N/A	50,190
	US Treasury Note	3.00%	6/30/2024	525,000	N/A	519,519
	US Treasury Note	4.25%	9/30/2024	1,625,000	N/A	1,616,745
	US Treasury Note	4.50%	11/30/2024	400,000	N/A	398,552
	US Treasury Note	4.25%	12/31/2024	159,000	N/A	158,159
	US Treasury Note	2.00%	11/15/2026	156,000	N/A	147,506
	FHLMC	5.55%	2/25/2026	100,000	N/A	100,016
						<u>4,307,420</u>
	Total assets held for investment at end of year					<u>\$ 89,200,341</u>

*A party-in-interest as defined by ERISA.

N/A - Not applicable for participant-directed plan.

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	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Morley Stable Value Fund 25bp	Common collective fund	N/A	\$ 5,152,527
	Berkshire Hathaway Inc-Cl B	Common Stock	N/A	1,385,620
	Apple Inc Com	Common Stock	N/A	323,450
	Microsoft Corp	Common Stock	N/A	309,481
	Diamondback Energy Inc	Common Stock	N/A	187,492
	Exxon Mobil Corp	Common Stock	N/A	157,469
	ONEOK Inc	Common Stock	N/A	139,948
	Autozone Inc	Common Stock	N/A	129,281
	Amazon.Com Inc	Common Stock	N/A	116,234
	American Express Co	Common Stock	N/A	112,404
	Phillips 66	Common Stock	N/A	108,376
	Chevron Corp	Common Stock	N/A	102,175
	Nike Inc -Cl B	Common Stock	N/A	93,913
	Wells Fargo & Company	Common Stock	N/A	93,026
	Jpmorgan Chase & Co	Common Stock	N/A	87,261
	American Electric Power	Common Stock	N/A	84,469
	Williams Cos Inc	Common Stock	N/A	77,323
	Boeing Co	Common Stock	N/A	75,591
	Xcel Energy Inc	Common Stock	N/A	74,292
	Union Pacific Corp	Common Stock	N/A	73,686
	Southern Co	Common Stock	N/A	70,120
	Centerpoint Energy Inc	Common Stock	N/A	68,568
	Entergy Corp	Common Stock	N/A	65,774
	The Walt Disney Co.	Common Stock	N/A	62,571
	Abbvie Inc	Common Stock	N/A	61,988
	Dominion Energy Inc	Common Stock	N/A	61,100
	Sanofi	Common Stock	N/A	57,190
	General Motors	Common Stock	N/A	52,623
	Intl Business Machines Corp	Common Stock	N/A	52,336
	Procter & Gamble Co	Common Stock	N/A	51,729
	General Electric	Common Stock	N/A	51,180
	Pepsico Inc	Common Stock	N/A	50,952
	Fedex Corp	Common Stock	N/A	50,594
	Walmart, Inc	Common Stock	N/A	49,660
	Uber Technologies Inc	Common Stock	N/A	47,101
	TJX Companies Inc	Common Stock	N/A	46,905
	Devon Energy Corporation	Common Stock	N/A	46,433
	Pioneer Natural Resources Co	Common Stock	N/A	44,976
	CVS Health Corporation	Common Stock	N/A	44,612
	Ford Motor Co	Common Stock	N/A	43,335
	Meta Platforms, Inc.	Common Stock	N/A	40,705
	Slb	Common Stock	N/A	37,469
	Honeywell International Inc	Common Stock	N/A	33,554

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	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Bank of America Corp	Common Stock	N/A	\$ 31,145
	Halliburton Co	Common Stock	N/A	30,366
	Rocket Cos Inc	Common Stock	N/A	29,756
	Coca-Cola Co/The	Common Stock	N/A	29,465
	Palantir Technologies Inc	Common Stock	N/A	28,056
	Pinterest Inc	Common Stock	N/A	27,780
	Delta Air Lines Inc	Common Stock	N/A	27,356
	Albemarle Corp	Common Stock	N/A	26,729
	Bk of New York Mellon Corp	Common Stock	N/A	26,025
	One Gas Inc	Common Stock	N/A	25,488
	Southwest Airlines Co	Common Stock	N/A	24,837
	Molson Coors Beverage Company	Common Stock	N/A	24,790
	Dupont De Nemours Inc USD 0.01	Common Stock	N/A	22,694
	Abbott Laboratories	Common Stock	N/A	22,014
	McDonald's Corp	Common Stock	N/A	20,756
	Alaska Air Group Inc	Common Stock	N/A	19,535
	Wesco International Inc	Common Stock	N/A	18,779
	United Airlines Holdings Inc	Common Stock	N/A	18,567
	Anheuser-Busch Inbev Spn	Common Stock	N/A	17,771
	Sabre Corp	Common Stock	N/A	17,468
	Intel Corp	Common Stock	N/A	17,336
	Ovintiv Inc	Common Stock	N/A	17,173
	Conocophillips	Common Stock	N/A	15,437
	Snap Inc	Common Stock	N/A	15,406
	Kraft Heinz Co	Common Stock	N/A	14,052
	Carmax Inc	Common Stock	N/A	11,511
	Kinder Morgan Inc/Delaware	Common Stock	N/A	10,584
	GE Healthcare Technologies Inc	Common Stock	N/A	10,284
	Hewlett Packard Enterprise Co	Common Stock	N/A	10,188
	Warner Bros Discovery Inc	Common Stock	N/A	9,992
	Alibaba Group Holding LTD	Common Stock	N/A	8,914
	US Bancorp	Common Stock	N/A	8,656
	Alphabet Inc Cl A	Common Stock	N/A	8,381
	Hanesbrands Inc	Common Stock	N/A	8,273
	Williams-Sonoma Inc	Common Stock	N/A	8,071
	Verizon Communications Inc	Common Stock	N/A	7,540
	Nov Inc	Common Stock	N/A	7,504
	Sirius Xm Holdings Inc	Common Stock	N/A	7,494
	Nordstrom Inc	Common Stock	N/A	7,380
	American Airlines Group Inc	Common Stock	N/A	7,282
	Adobe Inc	Common Stock	N/A	6,563
	Paramount Global	Common Stock	N/A	6,360
	Carnival PLC	Common Stock	N/A	6,238

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	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Prudential Financial Inc	Common Stock	N/A	\$ 5,186
	Masco Corp	Common Stock	N/A	4,354
	Paypal Holdings Inc	Common Stock	N/A	4,299
	Clorox Company	Common Stock	N/A	3,565
	Tripadvisor Inc	Common Stock	N/A	3,552
	Norwegian Cruise Line Holdings	Common Stock	N/A	3,106
	AT&T Inc	Common Stock	N/A	3,020
	Amc Networks Inc	Common Stock	N/A	2,912
	Walgreens Boots Alliance Inc	Common Stock	N/A	2,872
	Tyson Foods Inc-CI A	Common Stock	N/A	2,688
	Citigroup Inc	Common Stock	N/A	2,058
	Lumen Technologies Inc	Common Stock	N/A	1,647
	Kyndryl Holdings Inc	Common Stock	N/A	1,330
	Advance Auto Parts	Common Stock	N/A	1,221
	Wabtec Corp	Common Stock	N/A	1,142
	Resideo Technologies Inc	Common Stock	N/A	489
	American Int'L Group Inc	Common Stock	N/A	474
	Amc Entertainment Holdings Inc	Common Stock	N/A	269
	Garrett Motion Inc	Common Stock	N/A	155
	Noble Corp PLC	Common Stock	N/A	3
	Enterprise Products Partners LP	Master limited partnership	N/A	8,169
	Vanguard 500 Indx-Adm #0540	Mutual fund	N/A	11,045,129
	American Grwth Fd of Amer-R6 #2605	Mutual fund	N/A	7,875,851
	Dodge & Cox Bal-X #4146	Mutual fund	N/A	3,761,259
	Vanguard Tgt Rtmt 2020-Inv #0682	Mutual fund	N/A	3,752,545
	Goldman Sachs M/C Grwth-R6 #4655	Mutual fund	N/A	3,742,147
	Vanguard Tgt Rtmt 2035-Inv #0305	Mutual fund	N/A	3,681,156
	Amer Beacon L/C Val-R6 #4868	Mutual fund	N/A	3,230,213
	Amer Europacific Grwth-R6 #2616	Mutual fund	N/A	3,093,966
	Amer Beacon S/C Val-R6 #4869	Mutual fund	N/A	2,445,620
	Vanguard Tgt Rtmt Inc-Inv #0308	Mutual fund	N/A	2,020,550
	Vanguard Tgt Rtmt 2030-Inv #0695	Mutual fund	N/A	1,990,026
	Victory Sycamore Est Val-R6 #0308	Mutual fund	N/A	1,639,136
	Loomis Sayles Bd-N #2660	Mutual fund	N/A	1,587,546
	Vanguard Tgt Rtmt 2045-Inv #0306	Mutual fund	N/A	1,511,701
	Lord Abbett Dev Grwth-R6 #8766	Mutual fund	N/A	1,327,044
	Mainstay HI Yld Corp Bd-R6 #2684	Mutual fund	N/A	1,183,604
	Vanguard Tgt Rtmt 2025-Inv #0304	Mutual fund	N/A	1,172,058
	DFA US Core Eq 2-Inst #5304	Mutual fund	N/A	877,973
	Vanguard Tgt Rtmt 2040-Inv #0696	Mutual fund	N/A	834,092
	Causeway Intl Val-Inst #1271	Mutual fund	N/A	729,865
	Baird Aggregate Bd-Inst #0072	Mutual fund	N/A	719,648
	Vanguard Tgt Rtmt 2055-Inv #1487	Mutual fund	N/A	683,736
	Vanguard Infl Prot Secs-Adm #5119	Mutual fund	N/A	665,611
	Vanguard Growth Fd	Mutual fund	N/A	663,729

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	Goldman Sachs Intl S/C-R6 #4659	Mutual fund	N/A	\$ 581,961
	Vanguard Tgt Rtmt 2050-Inv #0699	Mutual fund	N/A	528,325
	DFA US S/C Val-Inst #5034	Mutual fund	N/A	459,836
	Vanguard Tot Stk Mkt Indx-Adm #0585	Mutual fund	N/A	444,224
	DFA Intl Core Eq-Inst #5306	Mutual fund	N/A	438,029
	Invesco S&P 500 Low Volatility	Mutual fund	N/A	344,630
	Vanguard Totl Stck Mkt Fd	Mutual fund	N/A	333,294
	Ab L/C Grwth-Adv #0478	Mutual fund	N/A	305,381
	DFA Emerging Mkts Core Eq #5272	Mutual fund	N/A	297,442
	DFA Five-Year Gbl Fixed Inc-I #5024	Mutual fund	N/A	289,157
	Vanguard Intrmd Bd Indx-Adm #5314	Mutual fund	N/A	278,660
	Vanguard Tgt Rtmt 2060-Inv #1691	Mutual fund	N/A	272,972
	DFA US L/C Val-Inst #5035	Mutual fund	N/A	223,884
	Smead Value-Inst #1782	Mutual fund	N/A	223,569
	Parnassus M/C #1006	Mutual fund	N/A	187,996
	Schwab S&P 500 Indx-Sel #1519	Mutual fund	N/A	165,139
	Vanguard High Dvd Yield	Mutual fund	N/A	150,701
	iShares Select Dividend	Mutual fund	N/A	140,664
	DFA Real Estate Securities #5036	Mutual fund	N/A	140,069
	Invesco Senior Loan	Mutual fund	N/A	137,670
	Vanguard Value Fd	Mutual fund	N/A	133,055
	Vanguard Sht Term Bond	Mutual fund	N/A	129,779
	Oakmark Intl-Inv #0109	Mutual fund	N/A	129,034
	Vanguard S/T Invmt Grade-Inv #0039	Mutual fund	N/A	123,876
	Catalyst/Millburn Hedge Strat-I #056	Mutual fund	N/A	121,965
	DFA Gbl R/E Securities-I #5416	Mutual fund	N/A	120,553
	Vanguard Grwth Indx-Adm #0509	Mutual fund	N/A	117,844
	Vanguard Windsor II-Inv #0073	Mutual fund	N/A	116,095
	SPDR S&P Aerospace & Defense	Mutual fund	N/A	115,107
	Touchstone Div Eq-A #6410	Mutual fund	N/A	108,561
	Pimco Inc-I2 #1907	Mutual fund	N/A	102,622
	iShares High Dividend	Mutual fund	N/A	101,480
	Nuveen Flt Rt-I #2559	Mutual fund	N/A	99,067
	SPDR Portfolio S&P 500 High Dividend	Mutual fund	N/A	97,975
	Cohen & Steers Pref Sec & Inc-I 2118	Mutual fund	N/A	97,013
	Mainstay Inc Builder-A #0657	Mutual fund	N/A	92,481
	Mainstay Balanced-A #1523	Mutual fund	N/A	85,909
	First Eagle Gbl-A #0801	Mutual fund	N/A	84,092
	First Eagle Gbl-I #0901	Mutual fund	N/A	83,722
	Vanguard Health Care Fd	Mutual fund	N/A	82,731
	SPDR Dow Jones Ind Avg Trust	Mutual fund	N/A	75,374
	Vanguard Consumer Staples Fd	Mutual fund	N/A	74,474
	Mainstay Moderate Alloc-A #1928	Mutual fund	N/A	67,597
	iShares S&P Midcap 400/Value Fd	Mutual fund	N/A	62,722

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	Mainstay Cnsvr Alloc-A #1940	Mutual fund	N/A	53,631
	T Rowe S/T Bd-Inv #0055	Mutual fund	N/A	51,962
	Schwab S/T Bd Indx #5024	Mutual fund	N/A	51,504
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	Dodge & Cox Inc-I #0147	Mutual fund	N/A	51,003
	DFA S/T Extended Quality-Inst #5434	Mutual fund	N/A	49,355
	Vanguard Utilities Fd	Mutual fund	N/A	47,289
	Invesco Leisure and Entertainment	Mutual fund	N/A	41,930
	Mainstay Mackay Convertible-A #0642	Mutual fund	N/A	41,736
	Spdrs S&P Intl	Mutual fund	N/A	39,105
	Columbia Select L/C Grwth-Inst #2048	Mutual fund	N/A	38,274
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	Loomis Sayles Gbl Bd-Ret #1170	Mutual fund	N/A	37,177
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	Vanguard Tgt Rtmt 2065-Inv #1791	Mutual fund	N/A	15,654
	Vanguard S/C Indx-Adm #0548	Mutual fund	N/A	11,264
	Dimensional Core Fixed Income	Mutual fund	N/A	8,480
	United States Natural Gas Fund LP	Mutual fund	N/A	5,070
	Virtus Nfj S/C Val-Inst #4630	Mutual fund	N/A	4,098
	Axs Short Innovation	Mutual fund	N/A	2,596
	Advisorshares Pure Cannabis	Mutual fund	N/A	1,510
	Vanguard GNMA-Inv #0036	Mutual fund	N/A	30
	Blackrock Munivest Fund Inc	Mutual fund	N/A	28
	Pimco HI Yld-A #4006	Mutual fund	N/A	7
	Morgan Stanley Pfd	Preferred stock	N/A	92,450
	US Bancorp Pfd	Preferred stock	N/A	83,271
	Metlife Inc Pfd	Preferred stock	N/A	80,675
	Goldman Sachs Group Inc Pfd	Preferred stock	N/A	77,140
	Wesco International Inc	Preferred stock	N/A	581
	Charles Schwab Bank Ssb CD	Money market fund	N/A	100,110
	Morgan Stanley Bank NA CD	Money market fund	N/A	99,890

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	JP Morgan Chase Bank NA CD	Money market fund	N/A	\$ 75,036
	Morgan Stanley Pvt Bank CD	Money market fund	N/A	50,245
	First Federal Bank FL CD	Money market fund	N/A	50,211
	Citizens Bank NA/RI CD	Money market fund	N/A	50,097
	JP Morgan Chase Bank NA CD	Money market fund	N/A	50,090
	JP Morgan Chase Bank NA CD	Money market fund	N/A	49,997
*	Cavanal Hill Govt Sec Mmkt-Admin 001	Money market fund	N/A	1,725,186
*	Flexinsured Account MMF Cfid FDIC	Money market fund	N/A	1,278,026
*	Cavanal Hill US Treasury-Admin #0002	Money market fund	N/A	122,003
*	Cavanal Hill Govt Sec Mmkt-Sel #0084	Money market fund	N/A	6
*	Notes receivable from participants	Maturing 2024-2029 at interest rates ranging from 3.08% to 4.05%		<u>342,826</u>
				<u>\$ 84,892,921</u>

Hall Estill Profit Sharing and 401(k) Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year
December 31, 2023

Plan: 001

EIN: 73-0931831

(a)	(b)	(c)			(d)	(e)
		Description of Investment Including				
		Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Rate	Maturity Date		
	Identity of Issue, Borrower, Lessor, or Similar Party				Cost	Current Value
	Jpmorgan Chase & Co	Variable	Perpetual	140,000	N/A	\$ 139,716
	Bank of American Corp	Variable	Perpetual	140,000	N/A	138,711
	Wells Fargo & Company	Flat	Perpetual	140,000	N/A	138,541
	Microsoft Corp	2.88%	2/6/2024	100,000	N/A	99,751
	Florida Power & Light Co	3.25%	6/1/2024	100,000	N/A	99,062
	Royal Bank of Canada	3.38%	4/14/2025	100,000	N/A	97,965
	Dominion Energy Inc	Variable	Perpetual	100,000	N/A	95,033
	Citigroup Inc	Variable	Perpetual	100,000	N/A	88,532
	Goldman Sachs Group Inc	Variable	Perpetual	80,000	N/A	78,141
	Bank of America Corp	4.20%	8/26/2024	75,000	N/A	74,296
	Abbvie Inc	3.60%	6/1/2024	30,000	N/A	29,458
	US Treasury Bond	6.50%	11/15/2026	129,000	N/A	137,527
	US Treasury Note	0.75%	12/31/2023	100,000	N/A	100,000
	US Treasury Note	1.50%	2/15/2025	52,000	N/A	50,190
	US Treasury Note	3.00%	6/30/2024	525,000	N/A	519,519
	US Treasury Note	4.25%	9/30/2024	1,625,000	N/A	1,616,745
	US Treasury Note	4.50%	11/30/2024	400,000	N/A	398,552
	US Treasury Note	4.25%	12/31/2024	159,000	N/A	158,159
	US Treasury Note	2.00%	11/15/2026	156,000	N/A	147,506
	FHLMC	5.55%	2/25/2026	100,000	N/A	100,016
						4,307,420
Total assets held for investment at end of year						\$ 89,200,341

*A party-in-interest as defined by ERISA.

N/A - Not applicable for participant-directed plan.