

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 PARKER SERVICES, INC. 401(K) PROFIT SHARING PLAN AND TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2001
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) PARKER SERVICES, INC. 1600 MILL ST PO BOX 2381 TALL, FL 32310
2b	Employer Identification Number (EIN) 59-2762914
2c	Plan Sponsor's telephone number 850-222-7722
2d	Business code (see instructions) 333410

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2024	RHONDA PAUL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 164
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	6a(1) 53 6a(2) 51 6b 0 6c 116 6d 167 6e 0 6f 167 6g(1) 143 6g(2) 143 6h 8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

2E 2F 2G 2J 2K 2T 3B 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
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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 1
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PARKER SERVICES, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PARKER SERVICES, INC.	D Employer Identification Number (EIN) 59-2762914	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	382075-01	143	01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	309883
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	58744

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year **7b** 282598

c Additions: (1) Contributions deposited during the year	7c(1)	30399	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	3610	
(4) Transferred from separate account.....	7c(4)	912	
(5) Other (specify below)	7c(5)	28	

▶ **LOAN PAYMENTS**

(6) Total additions..... **7c(6)** 34949

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 317547

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	7538	
(2) Administration charge made by carrier	7e(2)	12	
(3) Transferred to separate account.....	7e(3)	114	
(4) Other (specify below)	7e(4)		

▶

(5) Total deductions..... **7e(5)** 7664

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 309883

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 PARKER SERVICES, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PARKER SERVICES, INC.	D Employer Identification Number (EIN) 59-2762914	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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)

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	159	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	50	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan 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 PARKER SERVICES, INC. 401(K) PROFIT SHARING PLAN AND TRUST				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 PARKER SERVICES, INC.				D Employer Identification Number (EIN) 59-2762914	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: FUTUREFUNDS SERIES ACCT II OF GWL					
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA					
c EIN-PN 84-0467907-003		d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58744		
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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 code	e Dollar value of interest in MTIA, CCT, PSA, or		

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
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
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
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
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
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
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
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
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
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
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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 PARKER SERVICES, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PARKER SERVICES, INC.		
		D Employer Identification Number (EIN) 59-2762914

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	53686	58744
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	282598	309883
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	336284	368627
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	336284	368627

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)	4477	
(B) Participants	2a(1)(B)	29054	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		33531
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	3610	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3610
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		7865
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		45006

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12000	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		12000
f Corrective distributions (see instructions)	2f		454
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	50	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	159	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		209
j Total expenses. Add all expense amounts in column (b) and enter total	2j		12663

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		32343
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: **CARL RIGGS & INGRAM, LLC**

(2) EIN: **72-1396621**

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?	☒		20000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PARKER SERVICES, INC. 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PARKER SERVICES, INC.	D Employer Identification Number (EIN) 59-2762914	

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): 20-3691708		
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
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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.
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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
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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 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.

Parker Services Inc

Financial Statements and Supplemental Information

With Independent Accountants' Review Report

For the Year Ended December 31, 2023

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**Lighthouse CPAs, P.A.
1217 Jenks Avenue
Panama City, FL 32501**

**To: Board of Directors
Parker Services Inc.
1600 Mill Street
Tallahassee, FL 32310**

We have reviewed the accompanying statements of assets, liabilities and stockholders' equity— income tax basis of Parker Services, Inc. as of December 31, 2023, and the related statements of revenues and expenses, retained earnings, and the statement of cash flows — tax basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting the company uses for income tax purposes; this includes determining that the basis of accounting the company uses for income tax purposes is an acceptable basis for the preparation of financial statement in the circumstances. Management is also responsible 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with statements on Standards for Auditing and Review Service promulgated by the Accounting and Review Services committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis of reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the basis of accounting the company uses for income tax purposes. We believe that the results of our procedures provide a reasonable basis for our conclusion.

See Independent Accountants' Review Report and Notes to the Financial Statements

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the basis of accounting the company uses for income tax purposes.

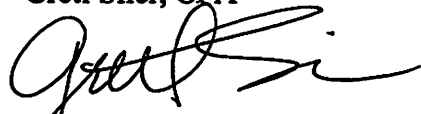
Basis of Accounting

We draw your attention to Note 1 of the financial statements which describes the basis of accounting. The financial statements are prepared in accordance with the basis of accounting the company uses for income tax purposes, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Supplementary Information

The supplementary information included is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Gretl Siler, CPA



Lighthouse CPAs. P.A.

Panama City, Florida

July 18, 2023

Parker Services Inc
Statement of Assets, Liabilities, and Stockholders' Equity – Tax Basis
As of December 31, 2023

ASSETS

Current Assets:

Cash- Checking/Money Market Accounts	\$ 826,828
Total Cash	826,828
Accounts Receivable	
Contracts and Job Billings	2,518,267
Employee Loans/Purchases	39,403
Total Accounts Receivable	2,557,670
Inventory Assets	
Costs In Excess of Billings (Work In progress)	561,374
Inventory- Parts/Supplies	384,117
Total Inventory Assets	945,491
Total Current Assets	4,329,989

Property and Equipment,

Net of \$1,488,155 Accumulated Depreciation

	267,822
TOTAL ASSETS	\$ 4,597,811

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities:

Accounts Payable	\$ 1,516,356
Accrued Expenses and Other Liabilities	18,140
Current Portion of Long-Term Debt	11,943
Income Taxes Payable	-
Billings In Excess Of Costs (Deferred Job Revenue)	283,156
Total Current Liabilities	1,829,594
Long Term Liabilities	16,922
Total Liabilities	1,846,516

Equity

Common Stock	700
Treasury Stock	(25,000)
Retained Earnings - Restricted	1,250,000
Retained Earnings - Unrestricted	1,525,596
Total Equity	2,751,296

TOTAL LIABILITIES & EQUITY	\$ 4,597,811
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See Independent Accountants' Review Report and Notes to the Financial Statements

Parker Services Inc
Statement of Revenues and Expenses – Tax Basis
For the Year Ended December 31, 2023

Total Revenues	11,882,336
Cost of Revenues Earned	<u>7,591,165</u>
Gross Profit	4,291,171
Operating Expenses	
Selling, General and Administrative	3,308,838
Depreciation	152,371
Interest Expense	<u>2,799</u>
Total Operating Expenses	<u>3,464,008</u>
Other Income (Expenses)	
Other Income and Expenses	<u>92,556</u>
Net Income	<u><u>\$919,720</u></u>

Statement of Retained Earnings -Tax Basis
For the Year Ended December 31, 2023

Beginning Retained Earnings	\$2,131,505
Less Dividends to Shareholders	
Net Income (Loss)	<u>919,720</u>
Ending Balance All Retained Earnings	3,051,225
	-1,250,000
Less Restricted (Bonding)	
Retained Earnings - Unrestricted	<u><u>\$1,801,225</u></u>

See Independent Accountants' Review Report and Notes to the Financial Statements

Parker Services Inc
Statement of Cash Flows – Tax Basis
For the Year Ended December 31, 2023

Cash Flows from Operating Activities	
Net Income (Loss)	\$ 919,719
Adjustment to reconcile net income to net cash provided by Operating Expenses	
Depreciation Expense	152,371
Net Gain on Disposal of assets	(35,982)
(Increase) decrease in:	
Receivables Including Retainage	(599,045)
Other Receivables	(7,222)
Work In Progress	(81,160)
Inventory	(19,017)
Increase (decrease) in:	
Accounts Payable	530,388
Payroll Liabilities	(1,167)
Other Liabilities	(21,078)
Credit Cards	3,503
Deferred Billings	(21,393)
Net Cash Provided by Operating Activities	<u>819,916</u>
Cash Flows from Investing Activities	
Net Acquisition of Equipment	(123,342)
Disposal of Equipment	35,982
Net Cash Provided (Used) by Investing Activities	<u>(87,360)</u>
Cash Flows from Financing Activities	
Note Principal Payments	(21,834)
Distributions to Shareholders	(275,626)
Net Cash Provided (Used) by Investing Activities	<u>(297,459)</u>
Net Increase (Decrease) in Cash	<u>435,097</u>
Cash and Equivalents at Beginning of Year	391,731
Cash and Equivalents at End of Year	<u><u>\$ 826,828</u></u>
Supplemental Disclosures	
Interest Paid	2,799

See Independent Accountants' Review Report and Notes to the Financial Statements

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

Departures From GAAP

The company reports on the income tax basis of accounting, which is another comprehensive basis of accounting, the primary differences are as follows:

The company does not include depreciation or the majority of overhead in costs of revenues earned, those costs are reported on the Statement of Income and Expenses as operating expenses.

The Company uses MACRS depreciation method and uses maximum allowable expensing when advantageous to reduce taxes. For 2023 the maximum allowable expense is 80% for assets with a life of 15 years or less. This is inconsistent with GAAP.

The Company departs from GAAP by not maintaining an Allowance for Doubtful Accounts estimate. The Company process is to review open invoices and unpaid receivables on at least a quarterly basis and record actual bad debt expense at that time. The Company's position is that the direct write off method is more appropriate and accurate in the current economic environment.

Company Summary

Parker Services Inc (Company) was organized on January 30, 1987 under the laws of the State of Florida. The Company is a heating and air conditioning contractor providing products and services for new construction, recurring maintenance, and repair work primarily in the Leon and Bay County Florida areas.

Revenue and Cost Recognition

The Company records revenues and expenses from time-and-materials contracts (Non-Contract) as the work is performed. These contracts are short term in nature and are usually completed in 30 days or less.

The Company recognizes revenues and profits from long term contracts (Contracts) using the percentage of completion method. The amount of revenue earned is the to-date actual contract costs incurred to date divided by anticipated total costs based on current estimates of costs to complete the project multiplied by the contract price. Contract costs include all direct material, direct labor, and direct overhead costs. General and Administrative costs are charged to expenses as incurred. Provisions for expected losses, if any, on uncompleted contracts are made in the period in which such losses are determined. Changes in estimated profitability are recognized in the period in which the revisions are known.

Costs in Excess of Billings (Work In Progress) represent the estimated cost multiplied by the percent completed. If actual costs incurred are more than the expected costs, the excess costs are recorded as Work In Progress. Billings in Excess of Costs (Deferred Revenue) represent contract revenue earned multiplied by the percent completed. If actual billings are more than the expected billings, the excess billings are recorded as deferred revenue.

Cash and Cash Equivalents

Cash represents cash in federally insured operating accounts, money market accounts, certificates of deposit and cash on hand. At times, balances at these financial institutions may exceed the FDIC insured limit of \$250,000. As of the Statement of Assets, Liabilities, and Stockholders' Equity – Tax Basis date, the company operating cash was \$826,828, of which \$288,710 was uninsured. The Company keeps the majority of cash in a money market account and transfers funds as needed to an operating account at the same bank. When needed, the Company also keeps cash reserves for specific projected expenses in Certificate of Deposit Funds.

Concentration of Credit Risk

The Company's primary service area is the Tallahassee Florida metropolitan area. The Company extends credit to its customers, substantially all of which are in the same geographic area. In normal economic times, there is little risk to extending credit due to the influence of governmental entities on the local economy.

Inventory

The Company maintains warehouse inventory on a perpetual basis verified with a period count quarterly and at the end of the year. The company maintains inventory on service trucks on a periodic basis. Warehouse inventory consists of equipment to be installed, parts, and supplies. Truck inventory consists of parts and supplies. All inventory is stated at the lower of cost or market value using the first in, first out method.

Property and Equipment

All property and equipment is recorded and stated at cost. The Company uses accelerated depreciation methods as allowed by the US tax code to minimize income taxes. Typically, the MACRS double declining balance method is used for assets with a useful life of fifteen years or less, while the straight-line method is used for assets having a useful life exceeding fifteen years. Additions and major betterments in excess of \$2,500 are capitalized. Maintenance and repairs are expensed as incurred. The company purchased \$123,342 in new equipment during the 2023 Calendar Year and elected to take 80% bonus depreciation on those assets.

Employee Benefits and Compensatory Time Off

Employees are entitled to paid time off in the form of vacation, personal leave, and holiday and sick pay benefits. The Company provides retirement benefits in the form of a Simple IRA with company matching contributions. The Company makes various health and life insurance benefits available. Company contributions and costs for these benefits are expensed as incurred. The

Company occasionally provides paycheck advance loans to employees. These amounts are small and recovered through paycheck deductions.

Income Taxes

The Company has elected to be taxed under the provisions of Subchapter S of the Internal Revenue Code. Under those provisions, the company does not pay federal corporate income taxes on its taxable income. Instead the stockholders are liable for individual federal income taxes on their respective shares. The company does have \$2,131,502 of earnings and profits from before they elected Subchapter S Status.

Note 2 Company Liquidity Position and Debt

The current or working capital ratio is an indicator of a company's ability to pay current liabilities. The higher the number, the stronger the working capital position. The Company has a current ratio or working capital ratio of 2.36 computed as Current Assets of \$4,285,348 divided by \$1,817,651 in Current Liabilities. This indicates the company has working capital of over two times current liabilities.

A more stringent measurement, the acid or quick ratio is an indicator of a company's ability to pay current liabilities without selling inventory. The higher the number, the stronger the company's ability to pay current liabilities. The quick ratio is computed as (cash + accounts receivable) divided by current liabilities. The Company's quick ratio is 1.90 (\$826,828 Cash and Equivalents + \$2,067,089 A/R without Retainage = \$2,893,916 divided by current cash obligation liabilities of \$1,523,325). This indicates the company has working capital of almost two times current cash obligation liabilities.

The Company has \$2,579,552 of external Accounts Receivable aged as follows:

0-30 Days:	1,023,151
31-60 Days:	427,644
61-90 Days:	167,485
Over 90 Days:	448,808
Retainage:	<u>451,179</u>
Total	<u>\$ 2,579,552</u>

Cash Debt and Accounts Payable

The Company has four loan debt obligations related to truck purchases. The debt service on these loans is \$2,358 per month.

The Company's available cash can cover 54% of cash liabilities. Normally, management asserts that collections of accounts receivable will be sufficient to provide for cash needs. For 2023 the

cash needs are less than the cash on hand. As of December 31, 2023, the Company's cash position was:

Accounts Payable	1,482,659
Debt Service-Vehicle Payment	2,358
Credit Card	5,738
Payroll Liabilities and Taxes	1,231
Accrual for inventory received not yet entered into Accounts Payable	33,697
Cash Obligations	1,525,683
 Cash on Hand and In Banks	 826,828
Cash Obligations	1,525,683
Cash Coverage of Current Liabilities	54%

Revolving Debt

The Company's revolving debt is incurred by use of the company credit card. Revolving debt is unsecured, may be paid off at any time, has varying rates of interest tied to indexes such as the prime rate, and has varying payment amounts dependent upon any unpaid balance. The Company makes use of revolving debt for working capital needs and pays off the balance each statement period.

Long Term Loans

The Company has four loans to finance truck purchases. The company has no other long-term loans or debt.

Loan Debt Schedule:	Original			Maturity	Principle	Monthly
Lender	Loan Amt	Term	APR	Date	Balance	Payment
NMAC V18 2018 NISSAN VAN	30,965	72 Months	5.66%	3/22/2024	2,738	509
Ford Motor Credit T43 2018 F150	30,965	60 Months	5.84%	6/19/2023	1,254	634
Ford Motor Credit T44 2019 F350	34,690	60 Months	6.59%	2/14/2024	1902	665
Ford Motor Credit 2022 F150	30,736	60 Months	2.90%	8/12/2028	22,971	550
Total Debt	163,953				28,865	2,358

Note 3 Related Party Transactions

The Minority Shareholder bought out the Majority Shareholder on January 1, 2023. The Company rents its operating location in Tallahassee from the former majority shareholder. The company also rents its operating location in Panama City from a partnership that is owned 50% by the current majority shareholder. The rent amounts are at fair market value.

See Independent Accountants' Review Report and Notes to the Financial Statements

Note 4 Intangible Assets

The Company has no intangible assets.

Note 5 Significant Events

Management believes there are not any other significant events which impacted the Company's operational and financial position for 2023.

Note 6 Restricted Retained Earnings

The \$1,250,000 of Restricted Retained Earnings is to comply with the equity requirements of the company's Bonding Surety Westfield Insurance. Without this equity compliance, the Company would not be bondable for large projects requiring performance bonds.

Supplemental Information

See Independent Accountants' Review Report and Notes to the Financial Statements

Supplemental Information

Parker Services Inc Major Completed Contracts Summary January 1, 2023 Through December 31, 2023

Job No	Job Description	Contract Price	Contract	
			Cost	Contract Profit
22-0080	Independence Landing	682,052	443,004	239,048
22-0064	FOLEY LAW TBO	392,510	307,344	85,166
21-0042	TIMBERLANE STORAGE	379,180	385,259	(6,079)
21-0076	AMTRAK BLDG & SITE RENOVATION	357,612	264,133	93,479
23-0008	PALMETTO SOUTH BLDGS B-E	329,700	118,785	210,915
23-0012	PI BETA PHI	195,860	152,091	43,769
22-0069	RAISING CANES	153,395	104,109	49,286
23-0044	DM300 BLDG 2ND FLOOR	151,880	102,972	48,908
22-0089	Slim Chickens #2	144,900	108,499	36,401
22-0088	DM 300 1ST FLR ZORN	140,680	103,145	37,535
23-0019	TMH CENTRAL MONITORNG RENO	122,730	29,519	93,211
23-0001	TAYLOR CO COMMUNITY BANK	112,260	93,296	18,964
22-0018	PANCARE NEW CAMPUS PHARM	95,890	77,939	17,951
23-0013	FGCC INTERIOR IMPROVEMENTS	95,780	64,958	30,822
22-0050	LEON HIGH MEDIA CTR RENOV	90,870	63,822	27,047
23-0036	TCC PUBLIC SAFETY ADMIN CHILLE	81,420	18,940	62,480
23-0011	DEL TACO	76,640	50,931	25,709
23-0009	HALFF ENGINEERING-2ND FLR RENO	75,905	71,149	4,756
22-0048	SMART BANK CAPITAL CIRCLE	75,368	73,164	2,204
22-0083	FLORIDA STATE HOSPITAL CHILLER	63,880	15,957	47,923
22-0081	TMH PHYSICIANS PRTN BRADFORDVI	56,211	30,171	26,040
23-0028	FAMU WARE-RHANEY	56,000	14,463	41,537
22-0090	DUNKIN DONUTS	53,377	40,108	13,269
21-0009	CARLTON BLDG ELEVATOR RENOV	50,985	38,923	12,062
22-0087	PALMETTO APTS NORTH	50,000	24,348	25,652
	Jobs Under \$50,000	611,852	415,910	195,942
	Total Closed Jobs	4,696,936	3,212,939	1,483,997

See Independent Accountants' Review Report and Notes to the Financial Statements

Supplemental Information

Parker Services Inc Contracts in Progress Detail 31-Dec-23

Job No	Job Description	Contract Price	Billings to Date Including Retainage	Total Planned Job Cost
1 21-0059	FL SENATE OFFICE BLDG 23A&23B	1,105,450	1,102,811	866,642
2 22-0003	TERMINAL REHAB PH 3	1,581,367	1,524,075	1,221,264
4 22-0076	GOVERNORS INN ANNEX	286,100	286,100	207,413
5 22-0085	MIZELL BOILER AND AHUS ER	423,970	203,370	278,696
6 23-0007	Drury Inn & Suite Tallahassee	1,410,705	1,410,705	838,330
7 23-0010	GADSDEN CI PHASE 3	1,206,540	654,103	816,000
8 23-0016	FSH TRANE AHU'S	163,600	91,800	105,950
9 23-0023	LCSB CHILES CHILLER REP PL 1&3	41,898	-	25,000
10 23-0024	BLOXHAM BLDG CHILLER REPL	19,536	-	17,037
11 23-0025	APD SUNLAND E WASHINGTON	191,819	131,606	124,100
12 23-0026	FSH 1028 CONTROLS	48,910	-	32,280
13 23-0027	FAMU PERRY PAIGE AHU REPLACEM	152,000	-	109,800
14 23-0029	FAMU FOSTER TANNER MUSIC	189,100	-	123,000
15 23-0030	FAMU SBI SOUTH AHU-TRANE	80,700	36,000	47,829
16 23-0031	FSU FAR BLDG CH1	28,820	-	19,472
17 23-0032	FLORIDA STATE HOSP VERT PUMPS	37,620	-	24,427
18 23-0033	FAMU COLEMAN LIBRARY AHU REPL	477,773	-	315,300
19 23-0034	NORTH FL MEDICAL - MADISON	367,550	-	250,491
20 23-0035	SURCHEROS INTERIOR BUILDOUT	110,553	46,521	70,000
21 23-0037	CONNER LAB 7 ALTERATIONS	225,289	220,992	156,205
22 23-0039	FAMU Foote Hillyer HVAC Replac	370,436	-	275,600
23 23-0040	FOUR OAKS GH #2	302,286	60,410	207,872
24 23-0041	FAIRFIELD INN & SUITES	87,260	21,815	59,600
25 23-0048	GTW CAR WASH	34,330	25,419	22,800
26 23-0049	FAMU GAITHER GYM & OFFICES	203,727	-	138,500
27 23-0055	FSU Mendenhall AHU-10 Trane	5,890	-	3,922
28 23-0056	FSU SLIGER BLDG	14,880	-	10,402
29 23-0057	COLLINS BLDG TEMP BOILER CONN	68,823	69,462	39,656
30 23-0059	NWF RECEPTION CTR	141,400	-	109,900
23-0060	SANITAS IMPROVEMENTS	13,550	-	11,350
31 23-0063	RAMBA CONSULTING RENOV	10,660	9,594	6,200
32 23-0064	FAMU FOOTE HILYER AHU6	323,440	-	210,200
33 23-0065	CROSSROAD ACADEMY GYM	334,560	-	236,881
34 23-0067	PAT THOMAS 50 TON SPLIT SYSTEM	16,252	-	7,515
35 23-0068	LEON HIGH GYM RENOVATION	1,128,830	-	786,734
36 23-0069	FAMU FOOTE HILYER GROUND FLR	21,240	-	14,653
37 23-0070	TCC DENTAL SIM LAB	139,200	-	97,491
38 23-0071	APALACHEE CENTER FIELD OFFICE	11,470	-	7,249
Total		11,377,534	5,894,783	7,895,761

See Independent Accountants' Review Report and Notes to the Financial Statements

Cost to Date	Estimated Profit	Percent Complete	Over Billing Deferred Job Revenue	Costs in Excess of Billing (Work In Progress)	Profit Earned	Profit Not Yet Earned
739,135	238,808	85%	160,003		203,672	35,136
1,171,329	360,103	96%	7,367		345,379	14,724
192,319	78,687	93%	20,820		72,961	5,726
151,001	145,274	54%		26,342	78,711	66,563
827,313	572,375	99%	18,539		564,853	7,522
519,759	390,540	64%		114,414	248,758	141,782
84,571	57,650	80%		38,789	46,017	11,633
5,579	16,898	22%		9,350	3,771	13,127
7,381	2,499	43%		8,464	1,083	1,416
87,181	67,719	70%		3,147	47,573	20,146
266	16,630	1%		403	137	16,493
15,451	42,200	14%		21,389	5,938	36,262
2,723	66,100	2%		4,186	1,463	64,637
36,707	32,871	77%		25,935	25,227	7,644
-	9,348	0%		-	-	9,348
27,949	13,193	100%		43,044	13,193	0
6,880	162,473	2%		10,425	3,545	158,928
-	117,059	0%	-	-	-	117,059
24,628	40,553	35%	7,625		14,267	26,285
125,316	69,083	80%	40,253		55,422	13,661
11,573	94,836	4%		15,555	3,982	90,854
54,328	94,414	26%		18,593	24,675	69,739
48,760	27,660	82%		49,574	22,629	5,031
22,042	11,530	97%		7,770	11,147	383
2,934	65,227	2%		4,316	1,382	63,845
3,066	1,968	78%		4,604	1,538	430
61	4,478	1%		87	26	4,452
25,875	29,167	65%	24,556		19,031	10,136
54,238	31,500	49%		69,783	15,546	15,954
7,166	2,200	149%		8,555	1,389	811
3,259	4,460	53%	3,991		2,344	2,116
20,696	113,240	10%		31,846	11,150	102,090
-	97,679	0%		-	-	97,679
9,514	8,737	100%		20,574	8,737	0
7,938	342,096	1%		11,389	3,452	338,644
3,880	6,587	26%		5,624	1,744	4,843
2,074	41,709	2%		2,962	887	40,822
2,687	4,221	37%		4,252	1,565	2,656
4,305,578	3,481,772		283,156	561,374	1,863,197	1,618,575

See Independent Accountants' Review Report and Notes to the Financial Statements

Supplemental Information

Parker Services Inc Selling, General, and Administrative Schedule January 1, 2023 Through December 31, 2023

Bad Debt	\$ 99,810
Contributions	3,600
Credit & Collections	87,668
Dues & Subscriptions	70,893
Employee Benefits	228,831
Indirect Salaries/Wages	837,186
Insurance	269,675
Legal & Professional	55,385
Maintenance and Repairs	65,978
Meals/Entertainment	18,370
Office & Admin	44,689
Payroll Taxes	264,483
Postage & Shipping	3,349
Rents	148,140
Salary Shareholder/Officers	221,221
Sales & Marketing	302,883
Shop/Warehouse/Operations	80,982
Taxes & Licenses	7,209
Telephone & Communications	50,610
Training/Education	24,831
Travel	20,385
Utilities	17,350
Vehicle Expenses	<u>385,310</u>
Total Sales and General Operating Expenses	<u>\$ 3,308,838</u>
Depreciation & Amortization	152,371
Interest	2,799
Total Operating Expenses	<u>\$ 3,464,008</u>

See Independent Accountants' Review Report and Notes to the Financial Statements

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SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Parker Services Inc 401(k) Plan
01-JAN-23 to 31-DEC-23

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INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
12045A1			0.00	18.39
IPBAXMP			1,158.51	1,357.80
IPBAXAP			32.92	115.55
192AFEP			2,526.84	2,723.73
1296MI			4,191.57	4,840.00
1381GN			1,536.67	1,886.14
186OGA			774.79	847.50
1434REI			1,008.05	1,160.72
1475DE			258.04	289.56
ISVAXAS			298.15	322.48
193MX6			1,837.39	2,040.92
1371LI			401.83	432.01
1225FL			1,452.13	1,613.88
1295MM			1,815.23	2,009.43
IMGRXTM			3,502.34	3,889.84
1292RQ			295.68	314.95
195AFGF			798.34	958.09
1294CD			1,012.92	1,213.75
1L2TLCX			12,856.14	15,886.31
1285MJL			2,272.61	3,198.50
194MX5			2,851.29	3,210.49
1147VS			700.00	802.56
1362JD			4,528.06	5,434.07
1LGRMAR			0.11	0.12
1BIMXBI			1,651.32	1,557.88
1BIMXUS			1,098.59	1,297.38
1BIMPTR			1,381.09	1,321.71
IPORTI		1.300	271,098.19	302,703.04
			321,338.80	361,446.80
FORFEITURES			6,794.45	7,179.59

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SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Page 2 of 2

Parker Services Inc 401(k) Plan
01-JAN-23 to 31-DEC-23

29-JAN-24 22:31:32

INVESTMENT OPTION

MATURITY DATE

INTEREST RATE

COST OF ASSETS

CURRENT VALUE

LEGEND

INVESTMENT OPTION:

12045A1	Empower Lifetime 2045 Fund Svc
1PBAXAP	Empower Aggressive Profile Fund Inv
1296MI	Empower International Index Fund Inv
186OGA	Invesco Global A
1475DE	Delaware Small Cap Core A
193MX6	Empower S&P SmCap 600 Index Fund Inv
1225FL	Fidelity Advisor Leveraged Co Stk M
1MGRXTM	Empower T Rowe Price MdCp Gr Fund Inv
195AFGF	American Funds Growth Fund of Amer R3
1L2TLCX	Empower Large Cap Value Investor II
194MX5	Empower S&P 500 Index Fund Inv
1362JD	JPMorgan US Research Enhanced Equity A
1BIMXBI	Empower Bond Index Fund Inv
1BIMPTR	PIMCO Total Return Admin

1PBAXMP	Empower Moderate Profile Fund Inv
192AFEP	American Funds EuroPacific Growth R3
1381GN	Empower International Value Inv
1434REI	Empower Real Estate Index Fund Inv
1SVAXAS	Empower Ariel Mid Cap Value Fund Inv
1371LI	ClearBridge Small Cap Growth A
1295MM	Empower S&P MidCap 400 Index Fund Inv
1292RQ	Virtus Ceredex Mid-Cap Value Equity A
1294CD	Columbia Large Cap Value A
1285MJL	Empower Large Cap Growth Inv
1147VS	Invesco Comstock R
1LGRMAR	Marsico Focus
1BIMXUS	Empower US Govt Securities Fund Inv
1PORTI	Guaranteed Portfolio Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year