

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 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC EMPLOYEES' 401(K) PLAN AND TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1968
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) MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC 425 WEST CAPITOL SUITE 1800 LITTLE ROCK, AR 72201-3525
2b	Employer Identification Number (EIN) 71-0261429
2c	Plan Sponsor's telephone number 501-688-8800
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.	10/14/2024	KELLY DESTEFANO
	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	5 186
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) 121 6a(2) 126 6b 15 6c 67 6d 208 6e 0 6f 208 6g(1) 171 6g(2) 194 6h 15
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 2G 2J 2R 2T 3D 2K 2F 2A

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 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC EMPLOYEES' 401(K) PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC	D Employer Identification Number (EIN) 71-0261429

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	507791-001	42	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** 1410659**5** Current value of plan's interest under this contract in separate accounts at year end **5****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. **6d**
Specify nature of costs ▶**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** 1463210**c** Additions: (1) Contributions deposited during the year **7c(1)** 51425
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 17352
(4) Transferred from separate account **7c(4)** 1799
(5) Other (specify below) **7c(5)** 18360▶ **LOAN REPAYMENTS; FORFEITURES**(6) Total additions **7c(6)** 88936**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 1552146**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 80272(2) Administration charge made by carrier **7e(2)** 32767(3) Transferred to separate account **7e(3)** 28448(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 141487**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 1410659

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)	
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)	
(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)	
(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 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC EMPLOYEES' 401(K) PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC	D Employer Identification Number (EIN) 71-0261429

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

(b)

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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)

FIRST SECURITY BANK

71-0159420

(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?
27 50 99	INVESTMENT ADVISOR	31415	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☐

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

EMPOWER ANNUITY INS CO OF AMERICA

8515 E 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	13488	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

EMPOWER ADVISORY GROUP, LLC

8515 E 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 MANAGEMENT	2079	Yes ☐ No ☒	Yes ☐ No ☒	0	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)

DEFINITI LLC

2201 TIMBERLOCH PL STE 150
THE WOODLANDS, TX 77380

(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?
13	CONTRACT ADMINISTRATOR	5210	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

GWFS EQUITIES, INC.

8515 E. 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?
59 63 72	BROKER/DEALER		Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MONK MITCHELL WILLIAMS & VINCENT

2200 N RODNEY PARHAM RD STE 300
LITTLE ROCK, AR 72212

(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 28	INVESTMENT ADVISOR	18067	Yes ☐ No ☒	Yes ☐ No ☒	0	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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
ALLSPRING SPECIAL MID CAP VALUE R6	0.70%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
AM CENTURY SMALL CAP VALUE	0.74%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
COHEN & STEERS INSTL REALTY SHARES	0.76%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
EATON VANCE FLOATING RATE I	0.81%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
FIDELITY 500 INDEX	0.02%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
FIDELITY CAPITAL & INCOME	0.93%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
FIDELITY INTERNATIONAL INDEX	0.04%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
FIDELITY MID CAP INDEX	0.03%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
FIDELITY SMALL CAP INDEX	0.03%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
FIDELITY US BOND INDEX	0.03%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
GUGGENHEIM MACRO OPP INSTL	1.21%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
JP MORGAN CORE PLUS BOND	0.39%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
JP MORGAN EMERGING MKTS EQ R6	0.81%\$	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
JP MORGAN GOVERNMENT BOND R6	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
JP MORGAN SMALL CAP GROWTH R6	0.76%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2025 K	0.13%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2030 K	0.13%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2035 K	0.14%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2040 K	0.14%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2045 K	0.14%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2050 K	0.14%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2055 K	0.14%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2060 K	0.14%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX 2065 K	0.15%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
BLACKROCK LIFEPATH INDEX RETIREMENT	0.13%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
MFS MID CAP GROWTH R6	0.67%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
PRINCIPAL SPECTRUM PRF CAP SEC INC	0.81%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
VANGUARD WINDSOR II FUND-ADMIRAL	0.26%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
EI FIXED ACCT-SERIES CLASS I	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
HARTFORD SCHRODERS INT'L STK SDR	0.69%	

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
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
JP MORGAN LARGE CAP GROWTH R6	0.52%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER FINANCIAL SERVICES, INC.	59 63 72	
(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.	
VANGUARD FTSE ALL-WLD EX-US SMCP ID	0.17%	
(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 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 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC EMPLOYEES' 401(K) PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC	D Employer Identification Number (EIN) 71-0261429	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	69998	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	85059	74751
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	995585	973671
(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)	118008	83603
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	11742371	14210123
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1463210	1382685
(15) Other	1c(15)	34223	65716

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	14508454	16790549
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	14508454	16790549

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)	592183	
(B) Participants	2a(1)(B)	730908	
(C) Others (including rollovers)	2a(1)(C)	5211	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		1328302
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	268	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	7276	
(F) Other	2b(1)(F)	16871	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		24415
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	22543	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	350096	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		372639
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	330173	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	496415	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-166242
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	104275	
(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)		
(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)		1626039
c Other income	2c		1255
d Total income. Add all income amounts in column (b) and enter total	2d		3290683

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	912713	
(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)		912713
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	12628	
(4) IQPA audit fees.....	2i(4)	28000	
(5) Investment advisory and investment management fees	2i(5)	55247	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(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)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		95875
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1008588

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2282095
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: **H CJ CPAS & ADVISORS PLLC**

(2) EIN: **71-0650689**

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 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC EMPLOYEES' 401(K) PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC	D Employer Identification Number (EIN) 71-0261429	

Part I	Distributions
--------	---------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-1455663		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
---------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703214A</u> .	

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

DECEMBER 31, 2023 AND 2022

with

INDEPENDENT AUDITOR'S REPORT



CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1 - 4
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 - 14
Supplemental Schedules:	
Schedule H, Line 4i - Schedules of Assets (Held at End of Year)	15 - 18

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Mitchell Williams Selig Gates & Woodyard PLLC
Employees' 401(k) Plan and Trust

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

We have performed audits of the accompanying financial statements of Mitchell Williams Selig Gates & Woodyard PLLC Employees' 401(k) Plan and Trust, 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Mitchell Williams Selig Gates & Woodyard PLLC Employees' 401(k) Plan and Trust's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 9 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 of the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, 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 financial statements referred to above 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. 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 Mitchell Williams Selig Gates & Woodyard PLLC Employees' 401(k) Plan and Trust 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 Mitchell Williams Selig Gates & Woodyard PLLC Employees' 401(k) Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if 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 generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mitchell Williams Selig Gates & Woodyard PLLC Employees' 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 Mitchell Williams Selig Gates & Woodyard PLLC Employees' 401(k) Plan and Trust'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 Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, 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 generally accepted auditing standards. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules 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).

HCT CPAs & Advisors, PLLC

Little Rock, Arkansas
October 10, 2024

FINANCIAL STATEMENTS

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2023 AND 2022

	<u>Assets</u>	
	2023	2022
Investments, at Fair Value:		
Mutual Funds	\$ 10,646,601	\$ 8,670,875
Guaranteed Investment Contract	1,410,660	1,463,210
Participant - Directed Brokerage Accounts	4,649,685	4,186,363
Total Investments	16,706,946	14,320,448
 Receivables:		
Participants' Contributions	1,692	12,531
Employer's Contributions	746,036	591,229
Other Contributions	5,538	69,998
Notes Receivable from Participants	83,603	118,008
Total Receivables	836,869	791,766
 Net Assets Available for Benefits	 <u><u>\$ 17,543,815</u></u>	 <u><u>\$ 15,112,214</u></u>

See accompanying notes.

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Contributions:		
Participants'	\$ 724,743	\$ 601,942
Employer's	747,854	591,229
Rollover	5,211	14,671
Total Contributions	<u>1,477,808</u>	<u>1,207,842</u>
Investment Income (Loss):		
Net Change in Fair Value of Investments	1,619,282	(2,615,705)
Dividends and Interest	335,900	333,784
Total Investment Income (Loss)	<u>1,955,182</u>	<u>(2,281,921)</u>
Interest on Notes Receivable from Participants	7,805	7,979
Deductions from Net Assets Attributed to:		
Benefit Payments to Participants	913,346	848,468
Administrative Expenses and Fees	95,848	69,152
Total Deduction from Net Assets	<u>1,009,194</u>	<u>917,620</u>
Change in Net Assets	2,431,601	(1,983,720)
Transfer of Assets to Another Qualified Plan	-	(904)
Net Assets Available for Benefits:		
Beginning of Year	<u>15,112,214</u>	<u>17,096,838</u>
End of Year	<u>\$ 17,543,815</u>	<u>\$ 15,112,214</u>

See accompanying notes.

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

Note 1: Description of Plan

The following description of the Mitchell Williams Selig Gates & Woodyard PLLC Employees' 401(k) Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for more complete information.

General

The Plan, established January 1, 1968, is a defined contribution plan which covers all non-member employees of Mitchell Williams Selig Gates & Woodyard, PLLC (the "Employer"). All non-member employees, excluding law clerks, are eligible to participate in the 401(k) employee contributions upon reaching age twenty-one. All non-member employees, excluding law clerks, are eligible to participate in the employer contributions upon completion of one year of service and reaching age twenty-one. Once an employee has satisfied the eligibility requirements, they will be able to participate under the Plan on their entry date. For this purpose, their entry date is the first day of the month coinciding with or next following the day they satisfy the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Amendment

Effective January 1, 2023 for the 2023 Plan year, the Plan was amended to elect an employer matching contribution of 33.33% of participant contributions up to 18% of plan compensation, for a maximum employer matching contribution of 6% of plan compensation.

Contributions

Participants may contribute up to 100% of their annual compensation not to exceed the limit set by the Internal Revenue Code, which was \$22,500 and \$20,500 in 2023 and 2022, respectively. The Plan allows pre-tax and Roth 401(k) contributions. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions of up to an additional \$7,500 and \$6,500 in 2023 and 2022, respectively. Compensation is defined as wages, salaries, fees for professional services, and other amounts received (without regard to whether or not an amount is paid in cash) for personal services actually rendered in the course of employment with the Employer, to the extent that amounts are includable in gross income.

The Plan allows the Employer to make safe harbor contributions, employer matching contributions, and profit-sharing contributions. Safe harbor contributions are made in an amount not less than 3% of plan compensation. The Employer matching contribution is 33.33% of employee contributions. The total employee contribution eligible for the match is 18% of plan compensation. Profit-sharing contributions for any participant in any plan year will not be less than 2%. The profit-sharing contribution for 2023 and 2022 was 2%.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of a) the Employer's safe harbor contribution, additional Employer matching contribution, and profit-sharing contribution, b) Plan earnings, and c) forfeitures of terminated participants' non-vested accounts. Participants' accounts will also be charged with an allocation of the Plan's administrative expenses. Allocations are based on account balances as defined in the Plan agreement.

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

Vesting

Participants are immediately vested in their contributions, employer safe harbor contributions, and any earnings thereon. Vesting in the portion of their account attributable to the Employer's matching contribution and profit-sharing contribution is based on each participant's years of service. A participant is 100 percent vested after three years of service. A participant will also become fully vested upon death, disability or retirement at age 65 or older.

Administrative Expenses and Fees

Plan fees and expenses, including fees and expenses connected with the providing of administrative services by external service providers, are paid either by the Plan or the Employer, as provided by the Plan document.

Investment Options

Participants may instruct the trustee, through an employee election form, on how to invest their account. Investments may be among funds established by the Plan administrator or the participant may have a segregated account. The Plan currently offers 31 mutual fund accounts and one guaranteed investment contract as investment options, or the participant may have a self-directed account.

Notes Receivable from Participants

Participants may borrow from their accounts at a minimum of \$1,000 and a maximum equal to the lesser of \$50,000 or 50 percent of the participant's vested account balance. All notes are required to be repaid within five years of the note's origination unless the note is used for the purchase of a principal residence, which are required to be repaid within fifteen years of the note's origination. The full amount of any note must be secured by the participant's vested account balance. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

Upon death, disability, retirement, or termination, a participant may elect to receive payments of his or her vested account balance in a lump-sum distribution. The Plan allows in-service withdrawals from participants' employee deferrals, rollover accounts, and their employer contribution accounts after age 59 ½. The Plan also allows for hardship distributions from participants' employee deferrals. The reason for such hardship withdrawal must meet certain criteria as determined by the Plan.

Forfeitures

The portion of a participant's account to which they are not entitled upon termination of participation is deemed a forfeiture. The Plan document allows the Plan to use forfeited balances in any permissible manner; this includes to pay Plan expenses, reduce employer contributions, or to allocate to participants' accounts. For the years ended December 31, 2023 and 2022, forfeitures of \$28,000 and \$0, respectively, were used to pay Plan expenses. At December 31, 2023 and 2022, forfeited non-vested accounts totaled \$27,975 and \$36,584, respectively.

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues and expenses, other than benefit payments, together with the related assets and liabilities are recorded in the accounting period to which they apply, regardless of when the cash transaction occurred.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires Plan administrators to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates. Significant estimates included in these financial statements relate to the valuation of investments, and it is reasonably possible that a change could occur in the near-term.

Valuation of Investments and Income Recognition

All the investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note 5 for discussion of fair value measurements.

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

As of December 31, 2023, the Plan has a group annuity contract with Empower Annuity Insurance Company of America which consists of an unallocated investment in a guaranteed investment contract. The contract is not considered fully benefit responsive. The contract is included in the financial statements at contract value which approximates fair value as reported to the Plan by Empower Annuity Insurance Company of America. The contract is credited with earnings on the underlying investments.

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. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2023 or 2022.

Payment of Benefits

Benefits are recorded when paid.

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Subsequent Events

The Plan has evaluated all subsequent events for potential recognition and disclosure through October 10, 2024, the date these financial statements were available to be issued.

Note 3: Plan Termination

Although it has not expressed the intent to do so, the Employer has the right to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in the employer matching and profit-sharing contributions portions of their account. Employee contributions, employer safe harbor contributions and their related earnings are always 100 percent vested.

Note 4: Parties-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, a person who owns 50% or more of such employee association or relatives of such persons and the Plan Sponsor.

Definiti, LLC is the recordkeeper, Empower Annuity Insurance Company of America and Empower Trust Company, LLC are the custodians. They are by definition parties-in-interest and as a result, these transactions were with parties-in-interest.

Fees incurred by the Plan for certain administrative services to the Plan pursuant to a Master Plan Services Agreement (MSA) between the Employer and custodian are included in net change in fair value of investments, as they are paid through revenue sharing, rather than a direct payment. Administrative fees paid directly by the Plan were \$95,848 in 2023 and \$69,152 in 2022 which were not covered by revenue sharing. These transactions are exempt from being prohibited transactions under ERISA.

Note 5: Fair Value

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 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.

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

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 following table presents the Plan's hierarchy for its assets measured at fair value on a recurring basis as of December 31:

	2023			
	Total	Level 1	Level 2	Level 3
Mutual Funds	\$ 10,646,601	\$ 10,646,601	\$ -	\$ -
Participant – Directed Brokerage Accounts	4,649,685	4,649,685	-	-
Guaranteed Investment Contract	<u>1,410,660</u>	<u>-</u>	<u>1,410,660</u>	<u>-</u>
Investments at Fair Value	<u>\$ 16,706,946</u>	<u>\$ 15,296,286</u>	<u>\$ 1,410,660</u>	<u>\$ -</u>
	2022			
	Total	Level 1	Level 2	Level 3
Mutual Funds	\$ 8,670,875	\$ 8,670,875	\$ -	\$ -
Participant – Directed Brokerage Accounts	4,186,363	4,186,363	-	-
Guaranteed Investment Contract	<u>1,463,210</u>	<u>-</u>	<u>1,463,210</u>	<u>-</u>
Investments at Fair Value	<u>\$ 14,320,448</u>	<u>\$ 12,857,238</u>	<u>\$ 1,463,210</u>	<u>\$ -</u>

The following section describes the valuation methodologies the Plan uses to measure financial instruments at fair value:

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the 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.

Participant - Directed Brokerage Accounts: Accounts consist of common stock, mutual funds, and money market funds. The common stock and mutual funds are valued at the closing price reported on the active market on which the individual securities are traded. The money market fund is valued using pricing models maximizing the use of observable inputs for similar securities.

MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

Guaranteed Investment Contract: Valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering credit-worthiness of the issuer (see Note 6).

The preceding methods as described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The asset 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

During 2023 and 2022, the Plan's investments (including realized gains and losses on investments bought, sold, and held during the year as well as unrealized appreciation (depreciation) of the investments held at the end of the year) appreciated (depreciated) in value by \$1,619,282 and (\$2,615,705), respectively.

Note 6: Guaranteed Investment Contract with Empower Annuity Insurance Company of America

As of December 31, 2023 and 2022, the Plan held a group annuity contract with Empower Annuity Insurance Company of America. The group annuity contract, EI Fixed Account – Series Class I, is a fixed account that is part of the general account of Empower Annuity Insurance Company of America and is not considered fully benefit responsive. The methodology for calculating the interest credit rate is based on the earnings of the underlying assets in the entire medium long-term new portfolio compared to the minimum interest crediting rate (which will never be less than 0% as stated in the contract), and prevailing market conditions. Interest crediting rate is reset quarterly.

Note 7: Reconciliation of Financial Statements to Form 5500

Certain amounts reported in the Plan's annual Form 5500 for changes in net assets available for benefits are different from the amounts reported in the accompanying financial statements. These differences are due to different presentation of income and expenses.

The following is a reconciliation of net assets available for benefits per the financial statements to the Schedule H of the Form 5500:

	<u>2023</u>	<u>2022</u>
Net Assets Available for Benefits per the Financial Statements	\$ 17,543,815	\$ 15,112,214
Participants' Contributions Receivable	(1,692)	(12,531)
Employer Contribution Receivable	(746,036)	(591,229)
Other Contributions Receivable	<u>(5,538)</u>	<u>-</u>
Net Assets Available for Benefits per Schedule H to the Form 5500	<u>\$ 16,790,549</u>	<u>\$ 14,508,454</u>

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2023, to the Schedule H of the Form 5500:

Contributions per the Financial Statements	\$ 1,477,808
Participants' Contributions Receivable at December 31, 2023	(1,692)
Participants' Contributions Receivable at December 31, 2022	12,531
Employer Contributions Receivable at December 31, 2023	(746,036)
Employer Contributions Receivable at December 31, 2022	591,229
Other Contributions Receivable at December 31, 2023	(5,538)
Contributions per Schedule H to the Form 5500	<u>\$ 1,328,302</u>

Note 8: Income Tax Status

The IRS has informed the Employer by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

Note 9: Information Prepared and Furnished by Custodian

Specific investments are held by Empower Annuity Insurance Company of America and Empower Trust Company, LLC, custodians. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the following information was certified by the custodians as complete and accurate and was not subjected to any audit procedures except for comparing the information with the related information included in the financial statements and supplementary schedules.

- Specific mutual funds and guaranteed investment contracts as shown in the accompanying statements of net assets available for benefits of \$13,500,462 and \$11,435,452 for the years ended December 31, 2023 and 2022, respectively.
- Notes receivable from participants as shown in the accompanying statements of net assets available for benefits of \$83,603 and \$118,008 for the years ended December 31, 2023 and 2022, respectively.
- Net change in fair value of investments as shown in the accompanying statements of changes in net assets available for benefits of \$1,387,110 and (\$2,161,533) for the years ended December 31, 2023 and 2022, respectively.

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

- All investment transactions, excluding transactions that originated from participant-directed brokerage accounts held outside of the Plan's custodians, during the years ended December 31, 2023 and 2022.
- The information included in the supplementary schedules, except participant-directed brokerage accounts held outside of the Plan's custodians in the amount of \$3,206,484 and \$2,884,996 as of December 31, 2023 and 2022, respectively.

Note 10: Transfer of Assets

During 2022, the Plan transferred \$904 of participant balances to the Mitchell Williams Selig Gates & Woodyard PLLC Partners' 401(k) Plan and Trust.

Note 11: Subsequent Events

Subsequent to year-end, the Plan Trustees elected to change the Plan custodians from Empower Annuity Insurance Company of America and Empower Trust Company, LLC to Milliman, Inc. The Plan assets will be transferred to new investment options effective January 2, 2025. The Employer will adopt the Milliman Plan Document and Adoption Agreement.

SUPPLEMENTAL SCHEDULES

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 71-0261429 Plan: 001

DECEMBER 31, 2023

(a)	(b) Identity of Issuer, 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
Mutual Funds:				
	Vanguard Windsor II Fund - Admiral	Value of interest in registered investment companies	**	\$ 919,250
	JPMorgan Large Cap Growth R6	Value of interest in registered investment companies	**	841,614
	Allspring Special Mid Cap Value R6	Value of interest in registered investment companies	**	102,946
	Hartford Schrodgers International Stk	Value of interest in registered investment companies	**	235,255
	BlackRock LifePath Index Retirement	Value of interest in registered investment companies	**	1,477,029
	BlackRock LifePath Index 2025	Value of interest in registered investment companies	**	463,953
	BlackRock LifePath Index 2030	Value of interest in registered investment companies	**	1,211,485
	BlackRock LifePath Index 2035	Value of interest in registered investment companies	**	554,484
	BlackRock LifePath Index 2040	Value of interest in registered investment companies	**	599,700
	BlackRock LifePath Index 2045	Value of interest in registered investment companies	**	356,312
	BlackRock LifePath Index 2050	Value of interest in registered investment companies	**	385,318
	BlackRock LifePath Index 2055	Value of interest in registered investment companies	**	451,352
	BlackRock LifePath Index 2060	Value of interest in registered investment companies	**	212,729
	BlackRock LifePath Index 2065	Value of interest in registered investment companies	**	34,439
	Fidelity International Index	Value of interest in registered investment companies	**	296,435
	Cohen & Steers Instl Realty Shares	Value of interest in registered investment companies	**	49,081
	Fidelity Small Cap Index	Value of interest in registered investment companies	**	593,554
	JPMorgan Small Cap Growth R6	Value of interest in registered investment companies	**	60,023
	Fidelity Mid Cap Index	Value of interest in registered investment companies	**	102,707
	Fidelity 500 Index	Value of interest in registered investment companies	**	693,240

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 71-0261429 Plan: 001

DECEMBER 31, 2023

(a)	(b) Identity of Issuer, 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
	Eaton Vance Floating Rate I	Value of interest in registered investment companies	**	14,455
	Fidelity Capital & Income	Value of interest in registered investment companies	**	14,475
	Fidelity US Bond Index	Value of interest in registered investment companies	**	136,718
	Guggenheim Macro Opportunities Instl	Value of interest in registered investment companies	**	25,068
	JPMorgan Core Plus Bond R6	Value of interest in registered investment companies	**	294,877
	JPMorgan Government Bond R6	Value of interest in registered investment companies	**	172,345
	Principal Spectrum Pref Cap Sec Inc Inst	Value of interest in registered investment companies	**	49,776
	JPMorgan Emerging Markets Equity R6	Value of interest in registered investment companies	**	87,573
	Vanguard FTSE All-Wld Ex-US Small Cap	Value of interest in registered investment companies	**	36,165
	American Century Small Cap Value R6	Value of interest in registered investment companies	**	50,847
	MFS Mid Cap Growth R6	Value of interest in registered investment companies	**	123,396
				10,646,601
	Guaranteed Investment Contract:			
*	El Fixed Account - Series Class I	Value of interest in registered investment companies	**	1,410,660
	Other Funds:			
	Participant - Directed Brokerage Accounts	Other	**	4,649,685
*	Participant Loans	Secured by vested benefits with interest rates of 5.25% - 10.25%	-	83,603
	Total assets held at year-end			\$ 16,790,549

* Indicates party-in-interest to the Plan

** Column (d) is not applicable for participant-directed investments

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 71-0261429 Plan: 001

DECEMBER 31, 2022

(a)	(b) Identity of Issuer, 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
Mutual Funds:				
	JPMorgan SmartRetirement Blend Inc R6	Value of interest in registered investment companies	**	\$ 1,162,332
	JPMorgan SmartRetirement Blend 2020 R6	Value of interest in registered investment companies	**	319,158
	JPMorgan SmartRetirement Blend 2025 R6	Value of interest in registered investment companies	**	374,764
	JPMorgan SmartRetirement Blend 2030 R6	Value of interest in registered investment companies	**	997,221
	JPMorgan SmartRetirement Blend 2035 R6	Value of interest in registered investment companies	**	516,085
	JPMorgan SmartRetirement Blend 2040 R6	Value of interest in registered investment companies	**	382,453
	JPMorgan SmartRetirement Blend 2045 R6	Value of interest in registered investment companies	**	297,521
	JPMorgan SmartRetirement Blend 2050 R6	Value of interest in registered investment companies	**	243,245
	JPMorgan SmartRetirement Blend 2055 R6	Value of interest in registered investment companies	**	267,928
	JPMorgan SmartRetirement Blend 2060 R6	Value of interest in registered investment companies	**	108,452
	Fidelity International Index	Value of interest in registered investment companies	**	193,174
	MFS Intl Diversification R6	Value of interest in registered investment companies	**	89,181
	Transamerica International Equity R6	Value of interest in registered investment companies	**	126,752
	Cohen & Steers Intl Realty Shares	Value of interest in registered investment companies	**	41,398
	Fidelity Small Cap Index	Value of interest in registered investment companies	**	500,356
	JPMorgan Small Cap Growth R6	Value of interest in registered investment companies	**	46,824
	Fidelity Mid Cap Index	Value of interest in registered investment companies	**	82,723
	Wells Fargo Spec Md Cp Val R6	Value of interest in registered investment companies	**	92,768
	Fidelity 500 Index	Value of interest in registered investment companies	**	426,065
	JPMorgan Equity Income R6	Value of interest in registered investment companies	**	891,588

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 71-0261429 Plan: 001

DECEMBER 31, 2022

(a)	(b) Identity of Issuer, 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
	Eaton Vance Floating Rate I	Value of interest in registered investment companies	**	13,545
	Fidelity Capital & Income	Value of interest in registered investment companies	**	17,495
	Fidelity US Bond Index	Value of interest in registered investment companies	**	188,879
	Guggenheim Macro Opportunities Instl	Value of interest in registered investment companies	**	20,266
	JPMorgan Core Plus Bond R6	Value of interest in registered investment companies	**	265,727
	JPMorgan Government Bond R6	Value of interest in registered investment companies	**	163,129
	Principal Spectrum Pref Cap Sec Inc Inst	Value of interest in registered investment companies	**	47,387
	JPMorgan Emerging Markets Equity R6	Value of interest in registered investment companies	**	64,409
	Vanguard FTSE All-Wld Ex-US Small Cap	Value of interest in registered investment companies	**	36,848
	American Century Small Cap Value R6	Value of interest in registered investment companies	**	37,592
	MFS Mid Cap Growth R6	Value of interest in registered investment companies	**	87,101
	Fidelity Advisor Growth	Value of interest in registered investment companies	**	568,509
				<u>8,670,875</u>
	Guaranteed Investment Contract:			
*	EI Fixed Account - Series Class I	Value of interest in registered investment companies	**	1,463,210
	Other Funds:			
	Participant - Directed Brokerage Accounts	Other	**	4,186,363
*	Participant Loans	Secured by vested benefits with interest rates of 5.25% - 7.50%	-	118,008
	Total assets held at year-end			<u>\$ 14,438,456</u>

* Indicates party-in-interest to the Plan

** Column (d) is not applicable for participant-directed investments

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 71-0261429 Plan: 001

DECEMBER 31, 2023

(a)	(b) Identity of Issuer, 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
Mutual Funds:				
	Vanguard Windsor II Fund - Admiral	Value of interest in registered investment companies	**	\$ 919,250
	JPMorgan Large Cap Growth R6	Value of interest in registered investment companies	**	841,614
	Allspring Special Mid Cap Value R6	Value of interest in registered investment companies	**	102,946
	Hartford Schrodgers International Stk	Value of interest in registered investment companies	**	235,255
	BlackRock LifePath Index Retirement	Value of interest in registered investment companies	**	1,477,029
	BlackRock LifePath Index 2025	Value of interest in registered investment companies	**	463,953
	BlackRock LifePath Index 2030	Value of interest in registered investment companies	**	1,211,485
	BlackRock LifePath Index 2035	Value of interest in registered investment companies	**	554,484
	BlackRock LifePath Index 2040	Value of interest in registered investment companies	**	599,700
	BlackRock LifePath Index 2045	Value of interest in registered investment companies	**	356,312
	BlackRock LifePath Index 2050	Value of interest in registered investment companies	**	385,318
	BlackRock LifePath Index 2055	Value of interest in registered investment companies	**	451,352
	BlackRock LifePath Index 2060	Value of interest in registered investment companies	**	212,729
	BlackRock LifePath Index 2065	Value of interest in registered investment companies	**	34,439
	Fidelity International Index	Value of interest in registered investment companies	**	296,435
	Cohen & Steers Instl Realty Shares	Value of interest in registered investment companies	**	49,081
	Fidelity Small Cap Index	Value of interest in registered investment companies	**	593,554
	JPMorgan Small Cap Growth R6	Value of interest in registered investment companies	**	60,023
	Fidelity Mid Cap Index	Value of interest in registered investment companies	**	102,707
	Fidelity 500 Index	Value of interest in registered investment companies	**	693,240

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 71-0261429 Plan: 001

DECEMBER 31, 2023

(a)	(b) Identity of Issuer, 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
	Eaton Vance Floating Rate I	Value of interest in registered investment companies	**	14,455
	Fidelity Capital & Income	Value of interest in registered investment companies	**	14,475
	Fidelity US Bond Index	Value of interest in registered investment companies	**	136,718
	Guggenheim Macro Opportunities Instl	Value of interest in registered investment companies	**	25,068
	JPMorgan Core Plus Bond R6	Value of interest in registered investment companies	**	294,877
	JPMorgan Government Bond R6	Value of interest in registered investment companies	**	172,345
	Principal Spectrum Pref Cap Sec Inc Inst	Value of interest in registered investment companies	**	49,776
	JPMorgan Emerging Markets Equity R6	Value of interest in registered investment companies	**	87,573
	Vanguard FTSE All-Wld Ex-US Small Cap	Value of interest in registered investment companies	**	36,165
	American Century Small Cap Value R6	Value of interest in registered investment companies	**	50,847
	MFS Mid Cap Growth R6	Value of interest in registered investment companies	**	123,396
				10,646,601
	Guaranteed Investment Contract:			
*	El Fixed Account - Series Class I	Value of interest in registered investment companies	**	1,410,660
	Other Funds:			
	Participant - Directed Brokerage Accounts	Other	**	4,649,685
*	Participant Loans	Secured by vested benefits with interest rates of 5.25% - 10.25%	-	83,603
	Total assets held at year-end			\$ 16,790,549

* Indicates party-in-interest to the Plan

** Column (d) is not applicable for participant-directed investments

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 71-0261429 Plan: 001

DECEMBER 31, 2022

(a)	(b) Identity of Issuer, 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
Mutual Funds:				
	JPMorgan SmartRetirement Blend Inc R6	Value of interest in registered investment companies	**	\$ 1,162,332
	JPMorgan SmartRetirement Blend 2020 R6	Value of interest in registered investment companies	**	319,158
	JPMorgan SmartRetirement Blend 2025 R6	Value of interest in registered investment companies	**	374,764
	JPMorgan SmartRetirement Blend 2030 R6	Value of interest in registered investment companies	**	997,221
	JPMorgan SmartRetirement Blend 2035 R6	Value of interest in registered investment companies	**	516,085
	JPMorgan SmartRetirement Blend 2040 R6	Value of interest in registered investment companies	**	382,453
	JPMorgan SmartRetirement Blend 2045 R6	Value of interest in registered investment companies	**	297,521
	JPMorgan SmartRetirement Blend 2050 R6	Value of interest in registered investment companies	**	243,245
	JPMorgan SmartRetirement Blend 2055 R6	Value of interest in registered investment companies	**	267,928
	JPMorgan SmartRetirement Blend 2060 R6	Value of interest in registered investment companies	**	108,452
	Fidelity International Index	Value of interest in registered investment companies	**	193,174
	MFS Intl Diversification R6	Value of interest in registered investment companies	**	89,181
	Transamerica International Equity R6	Value of interest in registered investment companies	**	126,752
	Cohen & Steers Intl Realty Shares	Value of interest in registered investment companies	**	41,398
	Fidelity Small Cap Index	Value of interest in registered investment companies	**	500,356
	JPMorgan Small Cap Growth R6	Value of interest in registered investment companies	**	46,824
	Fidelity Mid Cap Index	Value of interest in registered investment companies	**	82,723
	Wells Fargo Spec Md Cp Val R6	Value of interest in registered investment companies	**	92,768
	Fidelity 500 Index	Value of interest in registered investment companies	**	426,065
	JPMorgan Equity Income R6	Value of interest in registered investment companies	**	891,588

**MITCHELL WILLIAMS SELIG GATES & WOODYARD PLLC
EMPLOYEES' 401(k) PLAN AND TRUST**

SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 71-0261429 Plan: 001

DECEMBER 31, 2022

(a)	(b) Identity of Issuer, 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
	Eaton Vance Floating Rate I	Value of interest in registered investment companies	**	13,545
	Fidelity Capital & Income	Value of interest in registered investment companies	**	17,495
	Fidelity US Bond Index	Value of interest in registered investment companies	**	188,879
	Guggenheim Macro Opportunities Instl	Value of interest in registered investment companies	**	20,266
	JPMorgan Core Plus Bond R6	Value of interest in registered investment companies	**	265,727
	JPMorgan Government Bond R6	Value of interest in registered investment companies	**	163,129
	Principal Spectrum Pref Cap Sec Inc Inst	Value of interest in registered investment companies	**	47,387
	JPMorgan Emerging Markets Equity R6	Value of interest in registered investment companies	**	64,409
	Vanguard FTSE All-Wld Ex-US Small Cap	Value of interest in registered investment companies	**	36,848
	American Century Small Cap Value R6	Value of interest in registered investment companies	**	37,592
	MFS Mid Cap Growth R6	Value of interest in registered investment companies	**	87,101
	Fidelity Advisor Growth	Value of interest in registered investment companies	**	568,509
				8,670,875
	Guaranteed Investment Contract:			
*	EI Fixed Account - Series Class I	Value of interest in registered investment companies	**	1,463,210
	Other Funds:			
	Participant - Directed Brokerage Accounts	Other	**	4,186,363
*	Participant Loans	Secured by vested benefits with interest rates of 5.25% - 7.50%	-	118,008
	Total assets held at year-end			\$ 14,438,456

* Indicates party-in-interest to the Plan

** Column (d) is not applicable for participant-directed investments