

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">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).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**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) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶

**Part II Basic Plan Information—enter all requested information**

<p><b>1a</b> Name of plan <u>PRECISION PERSONNEL INC 401(K) PROFIT SHARING PLAN &amp; TRUST</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> 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) <u>PRECISION PERSONNEL INC</u></p> <p><u>600 CLEVELAND ST STE 700</u> <u>CLEARWATER, FL 33755-4158</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/1999</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>01-0622172</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>727-449-0600</u></p> <p><b>2d</b> Business code (see instructions) <u>541511</u></p>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2025	STEVE FERGUSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	239
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	181
	<b>6a(2)</b>	160
	<b>6b</b>	0
	<b>6c</b>	64
	<b>6d</b>	224
	<b>6e</b>	0
	<b>6f</b>	224
	<b>6g(1)</b>	144
<b>6g(2)</b>	144	
<b>6h</b>	0	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
2E 2F 2G 2J 2R 2T 3D 3H

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

**a Pension Schedules**

- (1)  **R** (Retirement Plan Information)
- (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- (1)  **H** (Financial Information)
- (2)  **I** (Financial Information – Small Plan)
- (3)  **A** (Insurance Information) – Number Attached 0
- (4)  **C** (Service Provider Information)
- (5)  **D** (DFE/Participating Plan Information)
- (6)  **G** (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**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.

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>PRECISION PERSONNEL INC 401(K) PROFIT SHARING PLAN &amp; TRUST</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PRECISION PERSONNEL INC</b>	<b>D</b> Employer Identification Number (EIN) <b>01-0622172</b>	

**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>PAYCHEX SECURITIES CORPORATION</b>	<b>225 KENNETH DRIVE ROCHESTER, NY 14623</b>
<b>16-1486352</b>	

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

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

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

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

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

FI401K ADVISORS LLC

6041 S. SYRACUSE WAY, STE 200  
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?
26	ADVISOR	16329	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

PAYCHEX, INC.

911 PANORAMA TRAIL S  
ROCHESTER, NY 14625

16-1124166

(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?
15	RECORDKEEPER	17446	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

**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.

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



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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>PRECISION PERSONNEL INC 401(K) PROFIT SHARING PLAN &amp; TRUST</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PRECISION PERSONNEL INC</b>	<b>D</b> Employer Identification Number (EIN) <b>01-0622172</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	22110	11937
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	727484	848952
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	39293	146580
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	0	0
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	8609385	10438580
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>		
<b>(15)</b> Other.....	<b>1c(15)</b>	725941	768799

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	
(2) Employer real property.....	<b>1d(2)</b>	0	
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>	0	
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	10124213	12214848
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	0	
<b>h</b> Operating payables.....	<b>1h</b>	0	
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	
<b>j</b> Other liabilities.....	<b>1j</b>	0	
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	10124213	12214848

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	0	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	1425711	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	245468	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		1671179
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	36485	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	5379	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		41864
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	411923	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		411923
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		0
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		0
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		0
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		1393907
<b>c</b> Other income .....	<b>2c</b>		1115
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		3519988

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	1395865	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		1395865
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		2021
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		0
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	15469	
(3) Recordkeeping fees .....	<b>2i(3)</b>	0	
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	15138	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	860	
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	0	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		31467
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		1429353

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		2090635
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **FRAZIER & DEETER, LLC**

(2) EIN: **39-4469485**

**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
<b>a</b> 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.)		X	
<b>b</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.)		X	
<b>c</b> 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.)		X	
<b>d</b> 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.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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?		X	
<b>h</b> 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?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> 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.		X	

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>PRECISION PERSONNEL INC 401(K) PROFIT SHARING PLAN &amp; TRUST</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>PRECISION PERSONNEL INC</u>	<b>D</b> Employer Identification Number (EIN) <u>01-0622172</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**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): 27-3169253

**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	
---	--

<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (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:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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**

**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 08 / 31 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704150A.

**PRECISION PERSONNEL INC  
401(k) PROFIT SHARING PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**DECEMBER 31, 2024 AND 2023**

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Table of Contents*

*December 31, 2024 and 2023*

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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of the  
Precision Personnel Inc 401(k) Profit Sharing Plan and Trust

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

We have performed audits of the financial statements of the Precision Personnel Inc 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023 and the related statement of changes in net assets available for benefits for the year ended December 31, 2024 and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### *Opinion*

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

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

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

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, 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 the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

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 Schedule Required by ERISA***

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including 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 schedule, other than the information in the supplemental schedule 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 schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

October 13, 2025  
Tampa, Florida

*Mazzer & Deeter, LLC*

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Statements of Net Assets Available for Benefits*

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	<i>December 31,</i>	
	<u>2024</u>	<u>2023</u>
Assets:		
Investments, at fair value:		
Shares of registered investment companies	\$ 10,438,580	\$ 8,609,385
Money market fund	560,497	521,451
Interest-bearing cash	288,455	206,033
Self-directed brokerage accounts	<u>768,799</u>	<u>725,941</u>
Total investments	<u>12,056,331</u>	<u>10,062,810</u>
Receivables:		
Participant contributions receivable	11,937	22,110
Notes receivable from participants	<u>146,580</u>	<u>39,293</u>
Total receivables	<u>158,517</u>	<u>61,403</u>
Net Assets Available for Benefits	<u>\$ 12,214,848</u>	<u>\$ 10,124,213</u>

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See notes to financial statements.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Statements of Changes in Net Assets Available for Benefits*

*For the Year Ended December 31, 2024*

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Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 1,395,022
Dividend and interest income	<u>448,408</u>

Total investment income	<u>1,843,430</u>
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Interest income on notes receivable from participants	<u>5,379</u>
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Contributions:

Participant contributions	1,425,711
Rollover	<u>245,468</u>

Total contributions	<u>1,671,179</u>
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Total additions	<u>3,519,988</u>
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Deductions from net assets attributed to:

Benefits paid to participants	1,397,886
Administrative expenses	<u>31,467</u>

Total deductions	<u>1,429,353</u>
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Net increase	2,090,635
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Net Assets Available for Benefits:

Beginning of year	<u>10,124,213</u>
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End of year	<u>\$ 12,214,848</u>
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See notes to financial statements.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements*

*December 31, 2024 and 2023*

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### Note 1 - Description of plan:

The following description of the Precision Personnel Inc 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### General

The Plan is a defined contribution plan covering substantially all employees of Precision Personnel, Inc. and Endeavor Design, Inc. (collectively, the Employer, Plan Sponsor) who have obtained age 21. The Plan, which was established on January 1, 1999, is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan Committee is responsible for oversight of the Plan and determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

#### Contributions

Each year, participants may make pre-tax and after-tax contributions of up to 75% of their eligible compensation, as defined in the Plan document, up to the maximum amount allowed by the Internal Revenue Code (IRC). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover contributions). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan does not provide for matching contributions from the Employer. However, the Employer may make discretionary profit-sharing contributions to participants who were employed on the last day of the Plan year and who met a minimum service requirement of 500 hours during the year. During the year ended December 31, 2024, the Employer elected to forgo making any profit-sharing contribution. Profit-sharing contributions are subject to certain IRC limitations.

#### Investment options

Participants direct their contributions and employer discretionary profit-sharing contributions into various investment options offered by the Plan. Participants may invest in various funds, each with different risk exposure and return potential. The Plan is currently invested in shares of registered investment companies, a money market fund, interest-bearing cash, and a self-directed brokerage account. Participants may change their investment options daily.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 1 - Description of plan - continued:

#### Participant accounts

Each participant's account is credited with the participant's contributions and an allocation of any Employer discretionary profit-sharing contribution and Plan earnings or losses thereon, as applicable, and are charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in any Employer discretionary profit-sharing contributions and earnings thereon is based on years of continuous service in accordance with the following schedule:

<u>Completed Years of Service</u>	<u>Percentage Employer Discretionary Profit- Sharing Contributions Vested</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participants are immediately vested upon termination of the Plan, upon reaching the normal retirement age of 65, or upon disability or death while an employee of the Plan Sponsor.

#### Forfeitures

The Plan allows the Employer to use forfeitures of terminated participants' non-vested account balances to reduce any future Employer contributions or to be allocated to the remaining participants. There were no amounts held in forfeited non-vested accounts at December 31, 2024 or 2023, and no forfeitures were used in 2024.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 1 - Description of plan - continued:

#### Payment of benefits

A participant is entitled to receive a lump-sum amount equal to the vested value of his or her account upon attainment of age 59½, termination of service, retirement, disability, qualified reservist status, or death. A participant may request a withdrawal from the Plan while still under employment of the Company for reasons of financial hardship. Financial hardship distributions may be taken from all vested account balances. Participants or their beneficiaries have the option to have their account balance paid in a series of installment payments that meet federal minimum distribution requirements.

If a participant's vested account balance exceeds \$5,000, a participant may elect to receive a lump-sum distribution or to remain in the Plan. If the vested account balance is less than \$5,000 but more than \$1,000, the plan administrator will distribute the participant's entire vested account balance, either as a lump-sum distribution, or as a direct rollover to an individual retirement account or another employer's tax-qualified plan. If the vested account balance is less than \$1,000, the Plan administrator will distribute the participant's entire vested balance as a lump-sum distribution as soon as administratively feasible.

#### Notes receivable from participants

Participants may borrow from the Plan any amount greater than \$1,000 up to the lesser of 50% of 95% of their vested account balance, or \$50,000. Note terms are for a period not exceeding 4.5 years unless they are for the purchase of a principal residence, in which case the term may be longer. Notes are secured by the balance in the participant's account and bear interest at an agreed-upon percentage based on prevailing market rates. Principal and interest is paid ratably through payroll deductions. Participants are allowed one outstanding note at any time.

#### Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. The Employer reserves the right to elect to pay, or have the Plan pay, administrative costs in the future. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in the note balance. Investment-related expenses are included in net appreciation of fair value of investments.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 2 - Summary of significant accounting policies:

#### Basis of accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

#### Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee.

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. The net appreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. If a participant ceases to make note repayments and the plan administrator deems the participant note to be in default, the participant note balance is reduced and a benefit payment is recorded when a distributable event occurs.

#### Payment of benefits

Benefits are recorded when paid.

#### Use of estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 2 - Summary of significant accounting policies - continued:

#### Risks and uncertainties

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

#### Recent legislative developments

The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management adopted mandatory provisions effective for the years ended December 31, 2024 and 2023. Plan management continues to evaluate the impact of the optional provisions of SECURE 2.0 and awaiting additional regulatory guidance from the Internal Revenue Service (IRS) and Department of Labor. The application of SECURE 2.0 Act did not have a material effect on the Plan's financial statements for the plan years ended December 31, 2024 and 2023.

#### Subsequent events

The Plan has evaluated subsequent events through October 13, 2025, which is the date these financial statements were available to be issued. All subsequent events, if any, requiring recognition as of December 31, 2024, have been incorporated into these financial statements.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 3 - Investments and information certified by the trustee:

Mid Atlantic Trust Company (Mid Atlantic) is the trustee of the Plan and holds the Plan's shares of registered investment companies, money market fund, and interest-bearing cash and executes investment transactions. Management has determined that Mid Atlantic is a qualified institution and the information prepared and certified by Mid Atlantic meets the requirements of ERISA Section 103(a)(3)(C). Certain information related to shares in registered investments companies, money market fund, and interest-bearing cash disclosed in the accompanying financial statements and supplemental schedule held at December 31, 2024 and 2023, and net appreciation in fair value of investments and dividend and interest income from the investments listed above, for the year ended December 31, 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Mid Atlantic.

Investments in self-directed brokerage accounts, which are held by Fidelity Investment Company (Fidelity), dividend and interest income, and net appreciation in fair value from those investments have not been certified as complete and accurate, but have been subjected to auditing procedures.

### Note 4 - Fair value measurements:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB Accounting Standards Codification No. 820 are described as follows:

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

Level 2      Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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Note 4 - Fair value measurements - continued:

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The asset 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.

The following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

- Shares of registered investment companies are valued at the quoted market value of the shares held by the Plan at year end and therefore classified as Level 1.
- Money market fund invests in high-liquidity, low-risk securities and attempts to keep the net asset value at a constant \$1 per share. The money market fund is classified as Level 1.
- Interest-bearing cash is valued at cost, which approximates fair value due to the short term nature of the investment.
- Self-directed brokerage accounts consist primarily of a money market fund, mutual funds, common stocks, and exchange traded products (ETPs). The money market, mutual funds, and ETPs are valued at the daily closing price as reported by the fund, and the common stocks are valued at the closing price reported on the active market on which the individual securities are traded. Therefore, these are classified as Level 1.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

### *December 31, 2024 and 2023*

Note 4 - Fair value measurements - continued:

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 10,438,580	\$ -	\$ -	\$ 10,438,580
Money market fund	560,497	-	-	560,497
Interest-bearing cash	288,455	-	-	288,455
Self-directed brokerage accounts	768,799	-	-	768,799
Total investments at fair value	<u>\$ 12,056,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,056,331</u>
	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 8,609,385	\$ -	\$ -	\$ 8,609,385
Money market fund	521,451	-	-	521,451
Interest-bearing cash	206,033	-	-	206,033
Self-directed brokerage accounts	725,941	-	-	725,941
Total investments at fair value	<u>\$ 10,062,810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,062,810</u>

Note 5 - Transactions with parties-in-interest:

The Plan's investments in shares of registered investment companies, a money market fund, and interest-bearing cash are managed by Mid Atlantic, the trustee of the Plan. Investments in self-directed brokerage accounts are held by Fidelity. Therefore, transactions in such investments qualify as party-in-interest transactions and are exempt from the prohibited transaction rules. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

### *December 31, 2024 and 2023*

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#### Note 5 - Transactions with parties-in-interest - continued:

The Plan's administrative expenses are paid in part by the Plan and in part by the Employer, as provided by the Plan document. In addition, certain administrative functions are performed by employees of the Employer. No such employee received compensation from the Plan.

#### Note 6 - Plan termination:

Although it has not expressed any intent to do so, the Employer has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

#### Note 7 - Tax status:

The underlying non-standardized pre-approved profit sharing plan has received an opinion letter from the Internal Revenue Service (IRS) dated August 31, 2020 stating that the form of the Plan is qualified under Section 401(a) of the Internal Revenue Code (IRC) and; therefore, the related trust is tax-exempt. The Plan Administrator has determined that it is eligible to and has chosen to rely on the current IRS pre-approved plan opinion letter. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and; therefore, believes that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## SUPPLEMENTAL INFORMATION

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

EIN 01-0622172  
 Plan Number - 001  
 December 31, 2024

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

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate, of Interest, Collateral Par, or Maturity Value	Cost	Current Value	
<b>SHARES OF REGISTERED INVESTMENT COMPANIES:</b>				
	Nuveen Large Cap Growth Index Fund R6 Class	Mutual Fund	**	\$ 3,575,973
	Vanguard 500 Index Adml	Mutual Fund	**	1,879,681
	Columbia Small Cap Index Inst 2	Mutual Fund	**	425,785
	Nuveen Lifecycle Index 2025 Fund R6 Class	Mutual Fund	**	322,161
	American Funds American Balanced R6	Mutual Fund	**	280,105
	Vanguard Value Index Adml	Mutual Fund	**	273,875
	Pimco Income I-2	Mutual Fund	**	267,675
	Vanguard Intermediate-Term Treasury Index Fund Admiral Shares	Mutual Fund	**	261,968
	Franklin Small-Mid Cap Growth R6	Mutual Fund	**	255,302
*	Fidelity Strategic Dividend & Income	Mutual Fund	**	244,241
	American Funds New Perspective R6	Mutual Fund	**	225,360
	Vanguard Short Term Investment Grade Adml	Mutual Fund	**	209,400
	Nuveen Lifecycle Index 2045 Fund R6 Class	Mutual Fund	**	204,903
	Nuveen Lifecycle Index 2020 Fund R6 Class	Mutual Fund	**	193,522
	Nuveen Lifecycle Index 2050 Fund R6 Class	Mutual Fund	**	191,739
*	Fidelity Mid Cap Index	Mutual Fund	**	190,352
	Nuveen Lifecycle Index 2030 Fund R6 Class	Mutual Fund	**	171,207
*	Fidelity Diversified International Fund - Class K	Mutual Fund	**	167,271
	Vanguard Small Cap Value Index Admiral	Mutual Fund	**	165,380
	Nuveen Lifecycle Index 2035 Fund R6 Class	Mutual Fund	**	164,247
	Nuveen Lifecycle Index 2060 Fund R6 Class	Mutual Fund	**	118,259
	Nuveen Core Bond Fund R6 Class	Mutual Fund	**	105,766
*	Fidelity International Index Fund	Mutual Fund	**	74,650
	Nuveen Lifecycle Index 2040 Fund R6 Class	Mutual Fund	**	69,053
	Vanguard Short Term Inflation Protection Securities Index Adml	Mutual Fund	**	65,882
	Nuveen Lifecycle Index Retirement Income Fund R6 Class	Mutual Fund	**	53,056
	Allspring Special Mid Cap Value Inst	Mutual Fund	**	51,668
	Schwab Fundamental International Large Company Index	Mutual Fund	**	51,595
	Vanguard Wellesley Income Admn	Mutual Fund	**	46,866
	DFA U.S. Small Cap Growth Portfolio InstitutionalClass	Mutual Fund	**	40,265
	American Funds New World R6	Mutual Fund	**	40,055
	Nuveen Lifecycle Index 2055 Fund R6 Class	Mutual Fund	**	37,550
	Nuveen Lifecycle Index 2010 Fund R6 Class	Mutual Fund	**	13,686
	Nuveen Lifecycle Index 2015 Fund R6 Class	Mutual Fund	**	82
	Total Shares of Registered Investment Companies			10,438,580
*	Self-Directed Brokerage Accounts	Various	**	768,799
*	Mid Atlantic Trust Company Deposit Management Program I	Interest-Bearing Cash	**	288,455
	Vanguard Money Market Reserve	Money Market Fund	**	560,497
	Total Investments			12,056,331
*	Participant Notes Receivable	Interest rates 4.25% - 9.50%	-0-	146,580
	Total			<u>\$ 12,202,911</u>

\*Indicates a party-in-interest to the Plan, as defined by ERISA.

\*\*Cost is not required for participant-directed investments.

Note: The above data, except for the self-directed brokerage accounts and the notes receivable from participants, is based upon information that has been certified as complete and accurate by the trustee, Mid Atlantic Trust Company.

**PRECISION PERSONNEL INC  
401(k) PROFIT SHARING PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**DECEMBER 31, 2024 AND 2023**

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

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*December 31, 2024 and 2023*

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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of the  
Precision Personnel Inc 401(k) Profit Sharing Plan and Trust

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

We have performed audits of the financial statements of the Precision Personnel Inc 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023 and the related statement of changes in net assets available for benefits for the year ended December 31, 2024 and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion***

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

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

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

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, 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 the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

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 Schedule Required by ERISA***

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including 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 schedule, other than the information in the supplemental schedule 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 schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

October 13, 2025  
Tampa, Florida

*Krazer & Deeter, LLC*

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Statements of Net Assets Available for Benefits*

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	<i>December 31,</i>	
	<u>2024</u>	<u>2023</u>
Assets:		
Investments, at fair value:		
Shares of registered investment companies	\$ 10,438,580	\$ 8,609,385
Money market fund	560,497	521,451
Interest-bearing cash	288,455	206,033
Self-directed brokerage accounts	<u>768,799</u>	<u>725,941</u>
Total investments	<u>12,056,331</u>	<u>10,062,810</u>
Receivables:		
Participant contributions receivable	11,937	22,110
Notes receivable from participants	<u>146,580</u>	<u>39,293</u>
Total receivables	<u>158,517</u>	<u>61,403</u>
Net Assets Available for Benefits	<u>\$ 12,214,848</u>	<u>\$ 10,124,213</u>

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See notes to financial statements.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Statements of Changes in Net Assets Available for Benefits*

*For the Year Ended December 31, 2024*

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Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 1,395,022
Dividend and interest income	<u>448,408</u>

Total investment income	<u>1,843,430</u>
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Interest income on notes receivable from participants	<u>5,379</u>
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Contributions:

Participant contributions	1,425,711
Rollover	<u>245,468</u>

Total contributions	<u>1,671,179</u>
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Total additions	<u>3,519,988</u>
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Deductions from net assets attributed to:

Benefits paid to participants	1,397,886
Administrative expenses	<u>31,467</u>

Total deductions	<u>1,429,353</u>
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Net increase	2,090,635
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Net Assets Available for Benefits:

Beginning of year	<u>10,124,213</u>
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End of year	<u>\$ 12,214,848</u>
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See notes to financial statements.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements*

*December 31, 2024 and 2023*

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### Note 1 - Description of plan:

The following description of the Precision Personnel Inc 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### General

The Plan is a defined contribution plan covering substantially all employees of Precision Personnel, Inc. and Endeavor Design, Inc. (collectively, the Employer, Plan Sponsor) who have obtained age 21. The Plan, which was established on January 1, 1999, is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan Committee is responsible for oversight of the Plan and determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

#### Contributions

Each year, participants may make pre-tax and after-tax contributions of up to 75% of their eligible compensation, as defined in the Plan document, up to the maximum amount allowed by the Internal Revenue Code (IRC). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover contributions). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan does not provide for matching contributions from the Employer. However, the Employer may make discretionary profit-sharing contributions to participants who were employed on the last day of the Plan year and who met a minimum service requirement of 500 hours during the year. During the year ended December 31, 2024, the Employer elected to forgo making any profit-sharing contribution. Profit-sharing contributions are subject to certain IRC limitations.

#### Investment options

Participants direct their contributions and employer discretionary profit-sharing contributions into various investment options offered by the Plan. Participants may invest in various funds, each with different risk exposure and return potential. The Plan is currently invested in shares of registered investment companies, a money market fund, interest-bearing cash, and a self-directed brokerage account. Participants may change their investment options daily.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 1 - Description of plan - continued:

#### Participant accounts

Each participant's account is credited with the participant's contributions and an allocation of any Employer discretionary profit-sharing contribution and Plan earnings or losses thereon, as applicable, and are charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in any Employer discretionary profit-sharing contributions and earnings thereon is based on years of continuous service in accordance with the following schedule:

<u>Completed Years of Service</u>	<u>Percentage Employer Discretionary Profit- Sharing Contributions Vested</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participants are immediately vested upon termination of the Plan, upon reaching the normal retirement age of 65, or upon disability or death while an employee of the Plan Sponsor.

#### Forfeitures

The Plan allows the Employer to use forfeitures of terminated participants' non-vested account balances to reduce any future Employer contributions or to be allocated to the remaining participants. There were no amounts held in forfeited non-vested accounts at December 31, 2024 or 2023, and no forfeitures were used in 2024.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 1 - Description of plan - continued:

#### Payment of benefits

A participant is entitled to receive a lump-sum amount equal to the vested value of his or her account upon attainment of age 59½, termination of service, retirement, disability, qualified reservist status, or death. A participant may request a withdrawal from the Plan while still under employment of the Company for reasons of financial hardship. Financial hardship distributions may be taken from all vested account balances. Participants or their beneficiaries have the option to have their account balance paid in a series of installment payments that meet federal minimum distribution requirements.

If a participant's vested account balance exceeds \$5,000, a participant may elect to receive a lump-sum distribution or to remain in the Plan. If the vested account balance is less than \$5,000 but more than \$1,000, the plan administrator will distribute the participant's entire vested account balance, either as a lump-sum distribution, or as a direct rollover to an individual retirement account or another employer's tax-qualified plan. If the vested account balance is less than \$1,000, the Plan administrator will distribute the participant's entire vested balance as a lump-sum distribution as soon as administratively feasible.

#### Notes receivable from participants

Participants may borrow from the Plan any amount greater than \$1,000 up to the lesser of 50% of 95% of their vested account balance, or \$50,000. Note terms are for a period not exceeding 4.5 years unless they are for the purchase of a principal residence, in which case the term may be longer. Notes are secured by the balance in the participant's account and bear interest at an agreed-upon percentage based on prevailing market rates. Principal and interest is paid ratably through payroll deductions. Participants are allowed one outstanding note at any time.

#### Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. The Employer reserves the right to elect to pay, or have the Plan pay, administrative costs in the future. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in the note balance. Investment-related expenses are included in net appreciation of fair value of investments.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 2 - Summary of significant accounting policies:

#### Basis of accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

#### Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee.

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. The net appreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. If a participant ceases to make note repayments and the plan administrator deems the participant note to be in default, the participant note balance is reduced and a benefit payment is recorded when a distributable event occurs.

#### Payment of benefits

Benefits are recorded when paid.

#### Use of estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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### Note 2 - Summary of significant accounting policies - continued:

#### Risks and uncertainties

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

#### Recent legislative developments

The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management adopted mandatory provisions effective for the years ended December 31, 2024 and 2023. Plan management continues to evaluate the impact of the optional provisions of SECURE 2.0 and awaiting additional regulatory guidance from the Internal Revenue Service (IRS) and Department of Labor. The application of SECURE 2.0 Act did not have a material effect on the Plan's financial statements for the plan years ended December 31, 2024 and 2023.

#### Subsequent events

The Plan has evaluated subsequent events through October 13, 2025, which is the date these financial statements were available to be issued. All subsequent events, if any, requiring recognition as of December 31, 2024, have been incorporated into these financial statements.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

### *December 31, 2024 and 2023*

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#### Note 3 - Investments and information certified by the trustee:

Mid Atlantic Trust Company (Mid Atlantic) is the trustee of the Plan and holds the Plan's shares of registered investment companies, money market fund, and interest-bearing cash and executes investment transactions. Management has determined that Mid Atlantic is a qualified institution and the information prepared and certified by Mid Atlantic meets the requirements of ERISA Section 103(a)(3)(C). Certain information related to shares in registered investments companies, money market fund, and interest-bearing cash disclosed in the accompanying financial statements and supplemental schedule held at December 31, 2024 and 2023, and net appreciation in fair value of investments and dividend and interest income from the investments listed above, for the year ended December 31, 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Mid Atlantic.

Investments in self-directed brokerage accounts, which are held by Fidelity Investment Company (Fidelity), dividend and interest income, and net appreciation in fair value from those investments have not been certified as complete and accurate, but have been subjected to auditing procedures.

#### Note 4 - Fair value measurements:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB Accounting Standards Codification No. 820 are described as follows:

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

Level 2      Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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Note 4 - Fair value measurements - continued:

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The asset 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.

The following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

- Shares of registered investment companies are valued at the quoted market value of the shares held by the Plan at year end and therefore classified as Level 1.
- Money market fund invests in high-liquidity, low-risk securities and attempts to keep the net asset value at a constant \$1 per share. The money market fund is classified as Level 1.
- Interest-bearing cash is valued at cost, which approximates fair value due to the short term nature of the investment.
- Self-directed brokerage accounts consist primarily of a money market fund, mutual funds, common stocks, and exchange traded products (ETPs). The money market, mutual funds, and ETPs are valued at the daily closing price as reported by the fund, and the common stocks are valued at the closing price reported on the active market on which the individual securities are traded. Therefore, these are classified as Level 1.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

### *December 31, 2024 and 2023*

Note 4 - Fair value measurements - continued:

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 10,438,580	\$ -	\$ -	\$ 10,438,580
Money market fund	560,497	-	-	560,497
Interest-bearing cash	288,455	-	-	288,455
Self-directed brokerage accounts	768,799	-	-	768,799
Total investments at fair value	<u>\$ 12,056,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,056,331</u>
	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 8,609,385	\$ -	\$ -	\$ 8,609,385
Money market fund	521,451	-	-	521,451
Interest-bearing cash	206,033	-	-	206,033
Self-directed brokerage accounts	725,941	-	-	725,941
Total investments at fair value	<u>\$ 10,062,810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,062,810</u>

Note 5 - Transactions with parties-in-interest:

The Plan's investments in shares of registered investment companies, a money market fund, and interest-bearing cash are managed by Mid Atlantic, the trustee of the Plan. Investments in self-directed brokerage accounts are held by Fidelity. Therefore, transactions in such investments qualify as party-in-interest transactions and are exempt from the prohibited transaction rules. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments.

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

## *Notes to Financial Statements - Continued*

*December 31, 2024 and 2023*

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Note 5 - Transactions with parties-in-interest - continued:

The Plan's administrative expenses are paid in part by the Plan and in part by the Employer, as provided by the Plan document. In addition, certain administrative functions are performed by employees of the Employer. No such employee received compensation from the Plan.

Note 6 - Plan termination:

Although it has not expressed any intent to do so, the Employer has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Note 7 - Tax status:

The underlying non-standardized pre-approved profit sharing plan has received an opinion letter from the Internal Revenue Service (IRS) dated August 31, 2020 stating that the form of the Plan is qualified under Section 401(a) of the Internal Revenue Code (IRC) and; therefore, the related trust is tax-exempt. The Plan Administrator has determined that it is eligible to and has chosen to rely on the current IRS pre-approved plan opinion letter. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and; therefore, believes that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## SUPPLEMENTAL INFORMATION

# PRECISION PERSONNEL INC 401(k) PROFIT SHARING PLAN AND TRUST

EIN 01-0622172

Plan Number - 001

December 31, 2024

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

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate, of Interest, Collateral Par, or Maturity Value	Cost	Current Value	
<b>SHARES OF REGISTERED INVESTMENT COMPANIES:</b>				
	Nuveen Large Cap Growth Index Fund R6 Class	Mutual Fund	**	\$ 3,575,973
	Vanguard 500 Index Adml	Mutual Fund	**	1,879,681
	Columbia Small Cap Index Inst 2	Mutual Fund	**	425,785
	Nuveen Lifecycle Index 2025 Fund R6 Class	Mutual Fund	**	322,161
	American Funds American Balanced R6	Mutual Fund	**	280,105
	Vanguard Value Index Adml	Mutual Fund	**	273,875
	Pimco Income I-2	Mutual Fund	**	267,675
	Vanguard Intermediate-Term Treasury Index Fund Admiral Shares	Mutual Fund	**	261,968
	Franklin Small-Mid Cap Growth R6	Mutual Fund	**	255,302
*	Fidelity Strategic Dividend & Income	Mutual Fund	**	244,241
	American Funds New Perspective R6	Mutual Fund	**	225,360
	Vanguard Short Term Investment Grade Adml	Mutual Fund	**	209,400
	Nuveen Lifecycle Index 2045 Fund R6 Class	Mutual Fund	**	204,903
	Nuveen Lifecycle Index 2020 Fund R6 Class	Mutual Fund	**	193,522
	Nuveen Lifecycle Index 2050 Fund R6 Class	Mutual Fund	**	191,739
*	Fidelity Mid Cap Index	Mutual Fund	**	190,352
	Nuveen Lifecycle Index 2030 Fund R6 Class	Mutual Fund	**	171,207
*	Fidelity Diversified International Fund - Class K	Mutual Fund	**	167,271
	Vanguard Small Cap Value Index Admiral	Mutual Fund	**	165,380
	Nuveen Lifecycle Index 2035 Fund R6 Class	Mutual Fund	**	164,247
	Nuveen Lifecycle Index 2060 Fund R6 Class	Mutual Fund	**	118,259
	Nuveen Core Bond Fund R6 Class	Mutual Fund	**	105,766
*	Fidelity International Index Fund	Mutual Fund	**	74,650
	Nuveen Lifecycle Index 2040 Fund R6 Class	Mutual Fund	**	69,053
	Vanguard Short Term Inflation Protection Securities Index Adml	Mutual Fund	**	65,882
	Nuveen Lifecycle Index Retirement Income Fund R6 Class	Mutual Fund	**	53,056
	Allspring Special Mid Cap Value Inst	Mutual Fund	**	51,668
	Schwab Fundamental International Large Company Index	Mutual Fund	**	51,595
	Vanguard Wellesley Income Admn	Mutual Fund	**	46,866
	DFA U.S. Small Cap Growth Portfolio InstitutionalClass	Mutual Fund	**	40,265
	American Funds New World R6	Mutual Fund	**	40,055
	Nuveen Lifecycle Index 2055 Fund R6 Class	Mutual Fund	**	37,550
	Nuveen Lifecycle Index 2010 Fund R6 Class	Mutual Fund	**	13,686
	Nuveen Lifecycle Index 2015 Fund R6 Class	Mutual Fund	**	82
	Total Shares of Registered Investment Companies			10,438,580
*	Self-Directed Brokerage Accounts	Various	**	768,799
*	Mid Atlantic Trust Company Deposit Management Program I	Interest-Bearing Cash	**	288,455
	Vanguard Money Market Reserve	Money Market Fund	**	560,497
	Total Investments			12,056,331
*	Participant Notes Receivable	Interest rates 4.25% - 9.50%	-0-	146,580
	Total			<u>\$ 12,202,911</u>

\*Indicates a party-in-interest to the Plan, as defined by ERISA.

\*\*Cost is not required for participant-directed investments.

Note: The above data, except for the self-directed brokerage accounts and the notes receivable from participants, is based upon information that has been certified as complete and accurate by the trustee, Mid Atlantic Trust Company.