Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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

1a Name of plan
G&A OUTSOURCING, INC. DBA G&A PARTNERS EMPLOYEE BENEFIT PLAN

1b Three-digit plan number (PN) ▶ 506

1c Effective date of plan 10/01/2016

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
G&A OUTSOURCING, INC. DBA G&A PARTNERS

17220 KATY FREEWAY
SUITE 350
HOUSTON, TX 77094

2b Employer Identification Number (EIN)
76-0461926

2c Plan Sponsor's telephone number
713-784-1181

2d Business code (see instructions)
561300

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/16/2026	AARON CALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	1758
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	1751
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	0
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	0
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

4A

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[ ] Trust	**(3)**	[ ] Trust
(4)	[X] General assets of the sponsor	**(4)**	[X] 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)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... [X] Yes [ ] No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... [X] Yes [ ] No

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 135807182

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
G&A OUTSOURCING, INC. DBA G&A PARTNERS EMPLOYEE BENEFIT PLAN

B Three-digit plan number (PN) ▶ 506

C Plan sponsor's name as shown on line 2a of Form 5500
G&A OUTSOURCING, INC. DBA G&A PARTNERS

D Employer Identification Number (EIN)
76-0461926

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

1 Coverage Information:

(a) Name of insurance carrier
CIGNA HEALTH AND LIFE INSURANCE COMPANY AND AFFILIATES

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
59-1031071	67369	3344605	1669	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	960251

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

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

G&A BENEFICIAL LLC
17220 KATY FWY
SUITE 350
HOUSTON, TX 77094

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	787406	BENEFIT ADVISOR PAYMENTS	3

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

ALLIANT INSURANCE SERVICES INC.
P.O. BOX 745977
LOS ANGELES, CA 90074

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	172845	BENEFIT ADVISOR PAYMENTS	3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6)Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	19138076
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

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

G&A Outsourcing Health and Welfare Plan
EIN - 76-0461926; CIGNA UT 506
Plan Year Ended: DECEMBER 31ST, 2025

Form 5500, Line A, Multiple Employer Plans - SCEC

Client Name	Tax-ID
	72-1528608
A & I FLOOR COVERING INC	
	842952559
AEGIX GLOBAL, LLC	
	42-1591320
ALDER ELECTRIC LLC	
	92-0829193
ALDER ELECTRIC MANAGEMENT CO	
	20-5301384
ALPINE DERMATOLOGY AND LASER INC	
	82-4774017
ANGEL SKIN LLC	
	86-0209534
ATL, INC.	
	87-0580081
AUDIO VIDEO INTEGRATED SYSTEMS	
	47-2835580
AZOVA INC	
	92-4001145
BANNER CAPITAL MANAGEMENT LLC	
	84-4741049
BCC GROUP, LLC	
	86-2557379
BCP DEVELOPMENT, INC.	
	851872901
BCP FLOOD PROS CONSTRUCTION LLC	

	72-1528608
BLACK CLIFFS EQUIPMENT	
	842952559
BLACK MOUNTAIN CONSTRUCTION LLC	
	87-0616425
BLUE STAKES OF UTAH 811	
	92-0829193
BLUE WAVE LLC	
	81-2945065
BUDS EQUIPMENT SALES LLC	
	82-4774017
BUILT CONTRACTORS	
	82-2879760
CAPITAL FUELS LLC	
	83-1918609
CARDIFF SNOWCRAFT, LLC	
	35-2201680
CAVEON, LLC	
	84-1055936
CESARE, INC	
	82-4992649
CONESTOGA GOLF CLUB	
	20-2112556
CONSTRUCTION MATERIALS TECH	
	27-1410717
CORAL CANYON GOLF COURSE	
	20-4020474
DEEP BLUE POOLS & SPAS INC	
	99-3947591
DEYAGA, LLC	

	87-0562429
DOUBLE D ELECTRIC & INSTRUMENTATION, INC.	85-3058961
EARTHTEC ENGINEERING	82-1271841
ECOVAP, Inc.	461066934
FALCON RIDGE GOLF COURSE LLC	46-5348484
FLAGSHIP HOMES	87-0684868
FLOWER PATCH	83-3993063
GENEVA ACQUISITION PARTNERS LLC	87-0641934
GEOSTRATA	82-4992649
GEOTECHNICAL TESTING SERVICES INC.	881635543
GRANT MACKAY ABATEMENT COMPANY, LLC	87-0480891
GRANT MACKAY DEMOLITION COMPANY	86-1487968
GREEN COLLECTIVE, LLC	99-2165543
GROWTH99	84-1420029
HALE CENTRE THEATRE	46-1204713
HELO CORP	

	82-1271841
HOWMZ LLC	
	461066934
HUXWRX SAFETY CO LLC	
	46-5348484
Ivy Hall Academy	
	27-5082797
JONATHAN K HANSEN PC	
	87-0317142
JORGENSON COMPANIES	
	87-0641934
KODIAK FIELD SERVICES	
	87-0449384
KV ELECTRIC INC	
	20-3058635
KW PARK CITY KELLER WILLIAMS REAL ESTATE	
	87-0335392
LIGHTING MAINTENANCE AND SERVICE INC	
	82-2748528
LOWE PROPERTY GROUP INC	
	92-1294996
LPG RESIDENTIAL LLC	
	85-2331558
MONOLITH BRANDS LLC	
	46-2334262
NEXT LEVEL RECOVERY LLC	
	87-4079115
OBELISK RE-PLAY OPCO LLC	
	87-4520130
OPEN SKY PRODUCTIONS, LLC	

	93-2839660
OPTIMIZE CHIROPRACTIC LLC	
	76-0466850
PARADIGM CONSULTANTS, INC.	
	46-3962975
PEAK LIVING, LLC	
	45-5378237
PEPG CONSULTING LLC	
	46-2940151
PRECISION CANOPY, LLC	
	82-4938399
PREFERRED COMPLIANCE SOLUTIONS, LLC	
	27-5414093
PROSTEEL SECURITY PRODUCTS, INC.	
	82-2748528
QUALITILE DISTRIBUTION, LLC	
	68-0379257
RAWHIDE LEASING COMPANY LLC	
	26-3640209
ROBINSON CONSTRUCTION GROUP LLC	
	20-3230706
Re-Bath of Utah & Colorado	
	87-0493963
SALMON ELECTRICAL CONTRACTORS, INC.	
	81-5451971
SEQUOIA HOSPITALITY LLC	
	92-1487328
SIERRA TESTING & TRAILERS LLC	
	26-3035950
SILVER STAR ELECTRIC LOW VOLTAGE AND LIGHTING, LLC	

	47-3296819
SIX STAR MANAGEMENT, LLC	27-0408861
SKYTRAC SERVICES INC	86-1707897
SLOPESIDE LOAN ADMINISTRATION	82-4938399
SOLIDARITY CAPITAL MANAGEMENT, LLC	87-1411727
SOLIDARITY WEALTH LLC	87-0462017
SOUTH VALLEY WOMEN'S HEALTH CARE	85-0811343
TAX HIVE, LLC	87-6118245
THE GEORGE S. AND DOLORES DORE ECCLES FOUNDATION	20-3230706
TKS PRODUCTS LLC	84-3317436
Trailer Parts Wholesale Inc	81-5451971
UNCLE BOGGY'S LLC	52-2384986
VANGUARD GOLF MANAGEMENT GROUP, LLC	873929392
VILLE PROPERTY MANAGEMENT	84-4233012
VOLTA FABRICATION LLC	46-4532767
WIRETECH LLC/BUILDING INTEGRATIONS LLC	