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of Contentsâ€‹â€‹UNITED STATESSECURITIES AND EXCHANGE COMMISSIONWashington, D.C. 20549FORMÂ 10-Kâ€‹â˜’ ANNUAL REPORT PURSUANT TO SECTIONÂ 13 OR 15(d)Â OF THE SECURITIES EXCHANGE ACT OF 1934For the FiscalÂ Year ended September 30, 2024ORâ˜ TRANSITION REPORT PURSUANT TO SECTIONÂ 13 OR 15(d)Â OF THE SECURITIES EXCHANGE ACT OF 1934For the transition period from _____ to _____Commission File Number: 001-32998Energy Services of America Corporation(Exact Name of Registrant as Specified in its Charter)Delaware Â 20-4606266(State or Other Jurisdiction of Incorporation or Organization)(I.R.S. Employer Identification Number)â€‹â€‹75 West 3rd Ave., Huntington, West Virginia Â 25701(Address of Principal Executive Office)(Zip Code)â€‹(304) 522-3868(Registrantâ€™s Telephone Number including area code)Securities Registered Pursuant to SectionÂ 12(b)Â of the Act:â€‹â€‹â€‹â€‹Title of Each Class Â Trading Symbol Â Name of Each ExchangeOn Which RegisteredCommon Stock, par value $0.0001per shareâ€‹ESOAThe Nasdaq Stock Market, LLCâ€‹Securities Registered Pursuant to SectionÂ 12(g)Â of the Act:None(Title of Class)Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in RuleÂ 405 of the Securities Act. YESÂ â˜ÂÂ NOÂ â˜’Indicate by check mark if the registrant is not required to file reports pursuant to SectionÂ 13 or SectionÂ 15(d)Â of the Act. YES â˜ÂÂ NOÂ â˜’Indicate by check mark whether the Registrant (1)Â has filed all reports required to be filed by SectionÂ 13 or 15(d)Â of the Securities Exchange Act of 1934 during the preceding 12Â months (or for such shorter period that the Registrant was required to file such reports) and (2)Â has been subject to such filing requirements for the past 90Â days. YESÂ â˜’Â NOÂ â˜Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to RuleÂ 405 of Regulation S-T (Â§ 232.405 of this chapter) during the preceding 12Â months (or for such shorter period that the registrant was required to submit such files). YESÂ â˜’Â NOÂ â˜Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definition of â€œlarge accelerated filer,â€ â€œaccelerated filerâ€, â€œsmaller reporting companyâ€, and an â€œemerging growth companyâ€ in RuleÂ 12b-2 of the Exchange Act.Large accelerated filerâ˜Accelerated filerâ˜’Â Â Â Â Non-accelerated filerâ˜Smaller reporting companyâ˜’Â Â Â Â Â Â Emerging growth companyâ˜Â If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to SectionÂ 13(a)Â of the Exchange Act.Â â˜Indicate by check mark whether the registrant has filed a report on and attestation to its managementâ€™s assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. â˜’If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. â˜Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrantâ€™s executive officers during the relevant recovery period pursuant to Â§240.10D-1(b). â˜Indicate by check mark whether the registrant is a shell company (as defined in RuleÂ 12b-2 of the Exchange Act). YESÂ â˜ÂÂ NOÂ â˜’The aggregate market value of the voting and non-voting common equity held by non-affiliates of the Registrant, computed by reference to the closing price on MarchÂ 31, 2024, was $ 92,406,947.As of December 18, 2024, there were issued and outstanding 17,911,640 and 16,621,912, respectively, shares of the Registrantâ€™s Common Stock.DOCUMENTS INCORPORATED BY REFERENCEThe registrant incorporates by reference its definitive Proxy Statement with respect to its 2025 Annual Meeting of Stockholders, to be filed with the Securities and Exchange Commission within 120 days following the end of its fiscal year, into (Part III) of this Annual Report on Form 10-K.â€‹â€‹â€‹â€‹ Table of ContentsEnergy Services of America CorporationAnnual Report on Form 10-KFor the Fiscal Year EndedSeptember 30, 2024â€‹Table of Contentsâ€‹ â€‹â€‹â€‹â€‹ITEM 1.Â Â Â Business3ITEM 1A.â€‹Risk Factors8ITEM 1B.â€‹Unresolved Staff Comments15ITEM 1C.â€‹Cybersecurity15ITEM 2.â€‹Properties17ITEM 3.â€‹Legal Proceedings17ITEM 4.â€‹Mine Safety Disclosures18ITEM 5.â€‹Market for Registrantâ€™s Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities18ITEM 6.â€‹Reserved18ITEM 7.â€‹Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations18ITEM 7A.â€‹Quantitative and Qualitative Disclosures about Market Risk34ITEM 8.â€‹Financial Statements and Supplementary Data34ITEM 9.â€‹Changes In and Disagreements with Accountants on Accounting and Financial Disclosure34ITEM 9A.â€‹Controls and Procedures34ITEM 9B.â€‹Other Information35ITEM 9C.â€‹Disclosure Regarding Foreign Jurisdictions that Prevent Inspections35ITEM 10.â€‹Directors, Executive Officers and Corporate Governance36ITEM 11.â€‹Executive Compensation36ITEM 12.â€‹Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters36ITEM 13.â€‹Certain Relationships and Related Transactions, and Director Independence36ITEM 14.â€‹Principal Accountant Fees and Services36ITEM 15.â€‹Exhibits and Financial Statement Schedules37ITEM 16.â€‹Form 10-K Summary38Signatures.39â€‹â€‹â€‹2 Table of ContentsForward Looking StatementsWithin Energy Servicesâ€™ (as defined below) consolidated financial statements and this Annual Report on Form 10-K, there are included statements reflecting assumptions, expectations, projections, intentions, or beliefs about future events that are intended as â€œforward-looking statementsâ€ under the Private Securities Litigation Reform Act of 1995. You can identify these statements by the fact that they do not relate strictly to historical or current facts. They use words such as â€œanticipate,â€ â€œestimate,â€ â€œproject,â€ â€œforecast,â€ â€œmay,â€ â€œwill,â€ â€œshould,â€ â€œcould,â€ â€œexpect,â€ â€œbelieve,â€ â€œintendâ€ and other words of similar meaning.These forward-looking statements do not guarantee future performance and involve or rely on risks, uncertainties, and assumptions that are difficult to predict or beyond Energy Servicesâ€™ control. Energy Services has based its forward-looking statements on managementâ€™s beliefs and assumptions based on information available to management at the time the statements are made. Actual outcomes and results may

differ materially from what is expressed, implied, and forecasted by forward-looking statements and any or all of Energy Servicesâ€™ forward-looking statements may turn out to be wrong. The accuracy of such statements can be affected by inaccurate assumptions and by known or unknown risks and uncertainties.All the forward-looking statements, whether written or oral, are expressly qualified by these cautionary statements and any other cautionary statements that may accompany such forward-looking statements or that are otherwise included in this report. In addition, Energy Services does not undertake and expressly disclaims any obligation to update or revise any forward-looking statements to reflect events or circumstances after the date of this report or otherwise.â€‹PART Iâ€‹ITEM 1.Â Â Â Â Â Â Businessâ€‹OverviewEnergy Services of America Corporation (â€œEnergy Servicesâ€ or the â€œCompanyâ€), formed in 2006, is a contractor and service company that operates primarily in the mid-Atlantic and central regions of the United States and provides services to customers in the natural gas, petroleum, water distribution, automotive, chemical, and power industries. For the gas industry, the Company is primarily engaged in the construction, replacement and repair of natural gas pipelines and storage facilities for utility companies and private natural gas companies. Energy Services is involved in the construction of both interstate and intrastate pipelines, with an emphasis on the latter. For the oil industry, the Company provides a variety of services relating to pipeline, storage facilities and plant work. For the power, chemical, and automotive industries, the Company provides a full range of electrical and mechanical installations and repairs including substation and switchyard services, site preparation, equipment setting, pipe fabrication and installation, packaged buildings, transformers, and other ancillary work with regards thereto. Energy Servicesâ€™ other pipeline services include corrosion protection services, horizontal drilling services, liquid pipeline construction, pump station construction, production facility construction, water and sewer pipeline installations, various maintenance and repair services and other services related to pipeline construction. The Company has also added the ability to install broadband and solar electric systems and perform civil and general contracting services.The Company had consolidated operating revenues of $351.9 million for the fiscal year ended September 30, 2024, of which 53.2% was attributable to electrical, mechanical, and general contract services, 23.5% to gas and petroleum transmission projects, and 23.3% to gas & water distributions services. The Company had consolidated operating revenues of $304.1 million for the fiscal year ended September 30, 2023, of which 48.8% was attributable to electrical, mechanical, and general contract services, 30.3% to gas and petroleum transmission projects, and 20.9% to gas & water distributions services.Energy Servicesâ€™ customers include many of the leading companies in the industries it serves, including:TransCanada CorporationNiSource, Inc. Marathon PetroleumMountaineer Gas American Electric PowerToyota Motor ManufacturingBayer ChemicalDow Chemical3 Table of ContentsKentucky American WaterWV American WaterVarious state, county, and municipal public service districts.The majority of the Companyâ€™s customers are in West Virginia, Virginia, Ohio, Pennsylvania, and Kentucky. However, the Company also performs work in other states including Alabama, Michigan, Illinois, Tennessee, and Indiana.Energy Servicesâ€™ sales force consists of industry professionals with significant relevant sales experience, who utilize industry contacts and available public data to determine how to market the Companyâ€™s line of products most appropriately. The Company relies on direct contact between its sales force and customersâ€™ engineering and contracting departments to obtain new business.A substantial portion of the Companyâ€™s workforce are union members of various construction-related trade unions and are subject to separately negotiated collective bargaining agreements that expire at varying time intervals. The Company believes its relationship with its unionized workforce is good. C.J. Hughes Construction Company, Inc. (â€œC.J. Hughesâ€), a wholly owned subsidiary of the Company, is a general contractor primarily engaged in pipeline construction for utility companies. Contractors Rental Corporation (â€œContractors Rentalâ€), a wholly owned subsidiary of C.J. Hughes, provides union building trade employees for projects managed by C.J. Hughes. Nitro Construction Services, Inc. (â€œNCSâ€), a wholly owned subsidiary of C.J. Hughes, provides electrical, mechanical, HVAC/R, and fire protection services to customers primarily in the automotive, chemical, and power industries. Revolt Energy, LLC (â€œRevoltâ€), a wholly owned subsidiary of NCS, performs residential solar installation projects. Nitro Electric Company, LLC (â€œNitro Electricâ€), a wholly owned subsidiary of NCS, performs industrial electrical work and has a satellite office registered in Michigan. Pinnacle Technical Solutions, Inc. (â€œPinnacleâ€), a wholly owned subsidiary of NCS, operates as a data storage facility within Nitroâ€™s office building. Pinnacle is supported by NCS and has no employees of its own. NCS and its subsidiaries will collectively be referred to â€œNitroâ€. All C.J. Hughes, Nitro, and Contractors Rental construction personnel are union members of various related construction trade unions and are subject to collective bargaining agreements that expire at varying time intervals.West Virginia Pipeline, Inc. (â€œWest Virginia Pipelineâ€ or â€œWVPâ€), a wholly owned subsidiary of Energy Services, operates as a gas and water distribution contractor primarily in southern West Virginia. The employees of West Virginia Pipeline are non-union and are managed independently of the Companyâ€™s union subsidiaries. SQP Construction Group, Inc. (â€œSQPâ€), a wholly owned subsidiary of Energy Services, operates as a general contractor primarily in West Virginia. SQP engages in the construction and renovation of buildings and other civil construction projects for state and local government agencies and commercial customers. As a general contractor, SQP manages the overall construction project and subcontracts most of the work. The employees of SQP are non-union and are managed independently of the Companyâ€™s union subsidiaries.Tri-State Paving & Sealcoating, Inc. (â€œTSPâ€ or â€œTri-State Pavingâ€), a wholly owned subsidiary of Energy Services, provides utility paving services to water distribution customers in the Charleston, West Virginia, Lexington, Kentucky, and Chattanooga, Tennessee markets. The employees of TSP are non-union and are managed independently of the Companyâ€™s union subsidiaries.Ryan Construction Services Inc. (â€œRyan Constructionâ€ or â€œRCSâ€), a wholly owned subsidiary of Energy Services, provides directional drilling services for broadband service providers along with offering natural gas distribution services, cathodic protection and corrosion prevention services, and civil construction services. Ryan Construction operates primarily in West Virginia and Pennsylvania. The employees of RCS are non-union and are managed independently of the Companyâ€™s union subsidiaries.The Companyâ€™s website address is www.energyservicesofamerica.com. Information on our website is not part of this Annual Report on Form 10-K unless otherwise stated.4 Table of ContentsThe Securities and Exchange Commission (the â€œSECâ€) maintains a website at www.sec.gov that contains reports, proxy and information statements, and other information regarding the Company. The Company makes available free of charge through its website its annual report on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K and any amendments to those reports filed with the SEC pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934. These items are available as soon as reasonably practicable after we electronically file or furnish such material with the SEC. These materials are also available free of charge by written request to: Charles Crimmel, Chief Financial Officer and Corporate Secretary, Energy Services of America Corporation, 75 West 3rd Ave., Huntington, West Virginia 25701.Seasonality: Fluctuation of ResultsOur revenues and results of operations can and usually are subject to seasonal variations. These variations are the result of weather, customer spending patterns, bidding seasons and holidays. The first quarter of the calendar year is typically the slowest in terms of revenues because inclement weather conditions cause delays in production and customers usually do not plan large projects during that time. While usually better than the first quarter, the second calendar year quarter often has some inclement weather which can cause delays in production, reducing the revenues the Company receives and/or increasing the production costs. The third and fourth calendar year quarters usually are less impacted by weather and usually have the largest number of projects underway. Many projects are completed in the fourth calendar year quarter and revenues are often impacted by customers seeking to either spend their capital budget for the year or scale back projects due to capital budget overruns.In addition to the fluctuations discussed above, the pipeline industry can be highly cyclical, reflecting variances in capital expenditures in proportion to energy price fluctuations. As a result, our volume of business may be adversely affected by where our customers are in the cycle and thereby their financial condition as to their capital needs and access to capital to finance those needs.Accordingly, our operating results in any quarter or year may not be indicative of the results that can be expected for any other quarter or any other year. You should read â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operations-Understanding Gross Marginsâ€ below for discussions of trends and challenges that may affect our financial condition and results of operations.Paycheck Protection Program LoansDue to the economic uncertainties created by COVID-19 and limited operating funds available, the Company applied for loans under the Paycheck Protection Program (â€œPPPâ€). On April 15, 2020, the Company and its subsidiaries, C.J. Hughes, Contractors Rental and Nitro, entered into separate PPP notes effective April 7, 2020, with United Bank as the lender (â€œLenderâ€) in an aggregate principal amount of $13.1 million pursuant to the PPP (collectively, the â€œPPP Loansâ€). In a special meeting held on April 27, 2020, the Board of Directors of the Company unanimously voted to return $3.3 million of the PPP Loans after discussing the financing needs of the Company and subsidiaries. That left the Company and subsidiaries with $9.8 million in PPP Loans to fund operations. During fiscal year 2021, the Company received notice that the SBA had granted forgiveness of the $9.8 million of PPP Loans and the SBA repaid the Lender in full. The forgiveness was recorded as other income for the fiscal year ended September 30, 2021.During April 2023, management received notification from the SBA that one of the Companyâ€™s forgiveness applications related to the PPP Loans was under review. As part of the review, the SBA requested additional payroll information. Additionally, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits.Â The requested information was subsequently provided to the SBA through the Lender. The Company recognizes that there is a possibility that the SBA could reverse its previous determination on the forgiveness of the PPP Loans. As a result of this uncertainty, the Company restated the previously issued audited financial statements of the Company for the fiscal years 2022 and 2021. The Company has recorded a short-term borrowing due to the SBA inquiry for the full $9.8 million, plus accrued interest.During July 2023, management received notification from the SBA that two additional forgiveness applications related to the PPP Loans were under review. As part of the review, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits.Â The requested information was subsequently provided to the SBA through the Lender.Borrowers must retain PPP documentation for at least six years after the date the loan is forgiven or paid in full, and the SBA and SBA Inspector General must be granted these files upon request. The SBA could revisit its forgiveness decision and determine that the Company does not qualify in whole or in part for loan forgiveness and demand repayment of the loans. In addition, it is unknown 5 Table of Contentswhat type of penalties could be assessed against the Company if the SBA disagrees with the Companyâ€™s certification. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects.Backlog/New BusinessThe Companyâ€™s backlog represents contracts for services that have been entered into, but which have not yet been completed. At September 30, 2024, Energy Services had a backlog of $243.2 million of work to be completed on existing contracts. At September 30, 2023, the Company had a backlog of $229.8 million.Due to the timing of Energy Servicesâ€™ construction contracts and the long-term nature of some of our projects, portions of our backlog work may not be completed in the current fiscal year. Most of the Companyâ€™s projects can be completed in a short period of time, typically two to five months. Larger projects usually take seven to eighteen months to be completed. As a rule, work starts shortly after the signing of the contract. Types of ContractsEnergy Servicesâ€™ contracts are usually awarded on a competitive and negotiated basis. While some contracts may be lump sum or time and material projects, most of the work is bid based upon unit prices for various portions of the work with a total agreed-upon price based on estimated units. The actual revenues produced from the project will be dependent upon how accurate the customer estimates are as to the units of the various items.Raw Materials and SuppliersThe principal raw materials that the Company and its subsidiaries use are metal plate, structural steel, pipe, wire, fittings, and selected engineering equipment such as pumps, valves and compressors. For the most part, the largest portion of these materials are supplied by the customer. Purchases made by the Company are predominately those of a consumable nature, such as small tools, welding rod and environmental supplies. We anticipate being able to obtain materials for current work, as well as any raw materials not supplied by our customers, for the foreseeable future. However, the inability of our customers to obtain raw materials may delay projects from being bid, awarded, started, or completed. Although not a significant impact, the Company has experienced minor delays resulting from the availability of construction equipment and vehicles.Industry FactorsEnergy Servicesâ€™ revenues, cash flows and earnings are substantially dependent upon, and affected by, the level of natural gas exploration development activity and the levels of work on existing pipelines as well as the level of demand for our electrical and mechanical services. Such activity and the resulting level of demand for pipeline construction and related services and electrical and mechanical services are directly influenced by many factors over which the Company has no control. Such factors include the market prices of natural gas and electricity, market expectations about future prices, the volatility of such prices, the cost of producing and delivering natural gas and electricity, government regulations and trade restrictions, local and international political and economic conditions, the development of alternate energy sources, changes in the tax code that affect the energy industry, and the long-term effects of worldwide energy conservation measures. Energy Services cannot predict the future level of demand for its construction services, future conditions in the pipeline or electrical construction industry or future pipeline and electrical construction rates.CompetitionThe pipeline, electrical, and mechanical construction industries are highly competitive and characterized by high capital and maintenance costs. Contracts are usually awarded through a competitive bid process. The Company believes that operators consider factors such as quality of service, type and location of equipment, or the ability to provide ancillary services. However, price and the ability to complete the project in a timely manner are the primary factors in determining which contractor is awarded a job. There are many regional and national competitors that offer services similar to Energy Services. Certain of the Companyâ€™s competitors have greater financial and human resources than Energy Services, which may enable them to compete more efficiently because of price and technology. The Companyâ€™s largest competitors are Otis Eastern, Miller Pipeline, Brown Electric, Summit Electric and Apex Pipeline. 6 Table of ContentsOperating Hazards and InsuranceEnergy Servicesâ€™ operations are subject to many hazards inherent in the pipeline, electrical, and mechanical construction businesses, including, for example, operating equipment in mountainous terrain, people working in deep trenches, people working near large construction equipment, and people working near manufacturing equipment and power sources. These hazards could cause personal injury or death, serious damage to or destruction of property and equipment, and substantial damage to the environment, including damage to producing formations and surrounding areas. Energy Services seeks protection against certain of these risks through insurance, including property casualty insurance on its equipment, commercial general liability and commercial contract indemnity, commercial umbrella, and workersâ€™ compensation insurance.The Companyâ€™s insurance coverage for property damage to its equipment is based on estimates of the cost of comparable used equipment to replace the insured property. There is a deductible per occurrence on equipment of $2,500 and $500 for damage to miscellaneous tools. The Company also maintains third party liability insurance, pollution and professional liability insurance, and a commercial umbrella policy. Energy Services believes that it is adequately insured for public liability and property damage to others with respect to its operations. However, such insurance may not be enough to protect Energy Services against liability for all consequences related to its operations.Government Regulation and Environmental MattersGeneral. Energy Servicesâ€™ operations are affected from time to time in varying degrees by political developments and federal, state, and local laws and regulations. In particular, natural gas production, operations and the profitability of the gas industry are or have been affected by price controls, taxes and other laws relating to the natural gas industry, by changes in such laws and by changes in administrative regulations. Although significant capital expenditures may be required to comply with such laws and regulations, to date, such compliance costs have not had a material adverse effect on the earnings or competitive position of Energy Services. In addition, Energy Servicesâ€™ operations are vulnerable to risks arising from the numerous laws and regulations governing the discharge of materials into the environment or otherwise relating to environmental protection. Energy Services may also be affected by regulations designed to provide benefits to companies engaged in the production of alternative sources of energy, such as solar, wind, and related industries.Environmental Regulation. Energy Servicesâ€™ activities are subject to existing federal, state and local laws and regulations governing environmental quality, pollution control and the preservation of natural resources. Such laws and regulations concern, among other things, the containment, disposal and recycling of waste materials, and reporting of the storage, use or release of certain chemicals or hazardous substances. Numerous federal and state environmental laws regulate drilling activities and impose liability for discharges of waste or spills, including those in coastal areas. The Company has conducted pipeline construction in or near ecologically sensitive areas, such as wetlands and coastal environments, which are subject to additional regulatory requirements. State and federal legislation also provide special protections for animal and marine life that could be affected by the Companyâ€™s activities. In general, under various applicable environmental programs, the Company may potentially be subject to regulatory enforcement action in the form of injunctions, cease and desist orders and administrative, civil, and criminal penalties for violations of environmental laws. Energy Services may also be subject to liability for natural resource damages and other civil claims arising out of a pollution event. The Company would be responsible for any pollution event that was determined to be caused by its actions. It has insurance that it believes is adequate to cover any such occurrences.Environmental regulations that affect Energy Servicesâ€™ customers also have an indirect impact on Energy Services. Increasingly stringent environmental regulation of the natural gas industry has led to higher drilling costs and a more difficult and lengthier well permitting process.The primary environmental statutory and regulatory programs that affect Energy Servicesâ€™ operations include the following: Department of Transportation regulations, regulations set forth by agencies such as the Federal Energy Regulatory Commission and various environmental agencies including the Environmental Protection Agency, and state

and local government agencies.7 Table of ContentsHealth and Safety Matters. Energy Servicesâ€™ facilities and operations are also governed by various other laws and regulations, including the federal Occupational Safety and Health Act, relating to worker health and workplace safety. The Occupational Safety and Health Administration has issued the Hazard Communication Standard. This standard applies to all private-sector employers, including the natural gas exploration and producing industry. The Hazard Communication Standard requires that employers assess their chemical hazards, obtain and maintain certain written descriptions of these hazards, develop a hazard communication program and train employees to work safely with the chemicals on site. Failure to comply with the requirements of the standard may result in administrative, civil and criminal penalties. Energy Services believes that appropriate precautions are taken to protect employees and others from harmful exposure to materials handled and managed at its facilities and that it operates in substantial compliance with all Occupational Safety and Health Act regulations. It is not anticipated that Energy Services will be required to make material expenditures by reason of such health and safety laws and regulations.Research and Development/Intellectual PropertyEnergy Services has not made any material expenditure for research and development. Energy Services does not own any patents, trademarks, or licenses.Employees and Human Capital ResourcesEnergy Services of America believes the Companyâ€™s greatest asset is its employees. The Companyâ€™s emphasis on the health and safety of its employees is an important factor in maintaining its experienced workforce and attracting new talent. As of September 30, 2024, the Company had 1,396 employees including 490 full-time non-union employees.The Companyâ€™s non-union construction, management, and administrative employees are all eligible to participate in the Company paid health, vision, dental, life, prescription, and long-term disability insurance plans. The Company also provides employee-paid supplemental life and accident insurance plans. To encourage employees to keep up with routine medical care and participate in its wellness program, the Company funds a Health Reimbursement Account for participating employees. To help employees cover medical expenses pre-tax, the Company offers employees a Flexible Spending Account. The Company also offers employees a 401(k)-retirement plan with a Company match.The Companyâ€™s union construction workers are represented by various collective bargaining units, with contracts that expire at various times, that provide health and welfare and retirement plans to their members. The Companyâ€™s top priority is the safety of our construction employees. The Companyâ€™s experienced safety department ensures that employees have the Company and customer required safety training before starting a project. Daily and weekly safety meetings at project sites help employees remain aware of potential hazards. Periodic internal and third-party safety audits are performed to help ensure that the Companyâ€™s and customerâ€™s safety procedures are followed.â€‹ITEM 1A.Â Â Â Â Â Â Risk Factorsâ€‹Our business is subject to a variety of risks and uncertainties, including, but not limited to, the risk and uncertainties described below. The risks and uncertainties described below are not the only ones we may face. Additional risks and uncertainties not known to us or not described below also may impair our business operations. If any of the following risks actually occur, our business financial condition and results of operations could be impacted, and we may not be able to achieve our expectations, projections, intentions or beliefs about future events that are intended as â€œforward-looking statementsâ€ under Private Securities Litigation Reform Act of 1995 and should be read in conjunction with the section entitled â€œForward looking statementsâ€.Risk Related to our OperationsOur operating results may vary significantly from quarter to quarter.We typically experience lower volumes and lower margins during the winter months due to lower demand for our pipeline services and more difficult operating conditions. Also, other items that can materially affect our quarterly results include:â—Adverse weather;â—Variations in the mix of our work in any quarter;â—Shortage of qualified labor;8 Table of Contentsâ—Unfavorable regional, national or global economic and market conditions;â—A reduction in the demand for our services;â—Changes in customer spending patterns and need for the services we provide;â—Unanticipated increases in construction and design costs;â—Timing and volume of work we perform;â—Termination of existing agreements;â—Losses experienced not covered by insurance;â—Payment risks associated with customer financial condition;â—Changes in bonding requirements of agreements;â—Supply chain constraints;â—Interest rate variations; andâ—Changes in accounting and financial reporting standards.Future acquisitions could disrupt the Companyâ€™s business and adversely affect our results of operations, financial condition and cash flows.On December 2, 2024, the Company completed the acquisition of the assets of Tribute Contracting & Consultants, LLC. In fiscal 2022, the Company completed the acquisitions of Tri-State Paving and Ryan Construction. The Company may continue to expand by making additional acquisitions that could be material to its business, results of operations, financial condition and cash flows. Acquisitions involve many risks, including the following:â—an acquisition may negatively affect the Companyâ€™s results of operations, financial condition or cash flows because it may require us to incur charges or assume substantial debt or other liabilities, may cause adverse tax consequences or unfavorable accounting treatment, may expose us to claims and disputes by third parties, or may not generate sufficient financial return to offset additional costs and expenses related to the acquisition;â—the Company may encounter difficulties or unforeseen expenditures in integrating the operations of any company that it acquires, particularly if key personnel of the acquired company decide not to work for us;â—an acquisition may disrupt our ongoing business, divert resources, increase our expenses and distract our management;â—an acquisition may involve the entry into geographic or business markets in which the Company has little or no prior experience or where competitors have stronger market positions;â—if the Company incurs debt to fund such acquisition, such debt may subject us to material restrictions on our ability to conduct our business as well as financial maintenance covenants; andâ—to the extent that the Company issues a significant amount of equity securities in connection with future acquisitions, existing stockholders may be diluted and earnings per share may decrease. The occurrence of any of these risks could have a material adverse effect on the Companyâ€™s business, results of operations, financial condition and cash flows.Risk Related to our BusinessThe type of contracts we obtain could adversely affect our profitability.We enter into various types of contracts, including fixed price and variable pricing contracts. On fixed price contracts our profits could be curtailed or eliminated by unanticipated pricing increases associated with the contract.9 Table of ContentsA portion of our business depends on our ability to provide surety bonds. We may be unable to compete on certain projects if we are not able to obtain the necessary surety bonds.Current or future market conditions, including losses in the construction industry or as a result of large corporate bankruptcies, as well as changes in our surety providersâ€™ assessment of our operating and financial risk, could cause our surety providers to decline to issue or renew, or substantially reduce the amount of bonds for our work or could increase our bonding costs. These actions could be taken on short notice. Since a growing number of our customers require such bonding, should our surety providers limit or eliminate our access to bonding, our performance could be negatively impacted if we are unable to replace the bonded business with work that does not require bonding or if we are unable to provide other means of securing the jobs performance such as with letters of credit or cash.Many of our contracts can be cancelled or delayed or may not be renewed upon completion.If our customers cancel or delay many projects, our revenues could be reduced if we are unable to replace these contracts with others. Also, we have contracts that expire and are renewed periodically. If we are unsuccessful in renewing those contracts, that could reduce our revenue as well.Our business requires a skilled labor force and if we are unable to attract and retain qualified employees, our ability to maintain our productivity could be impaired.Our productivity depends upon our ability to employ and maintain skilled personnel to meet our requirements. Should some of our key managers leave the Company, it could limit our productivity. Also, many of our labor personnel are trade union members. Should we encounter labor problems associated with our union employees or if we are unable to employ enough available operators, welders, or other skilled labor, our production could be significantly curtailed.Our backlog may not be realized.Our backlog could be reduced due to the cancellation of projects by customers and/or reductions in scope of the projects. Should this occur, our anticipated revenues would be reduced unless we are able to replace those contracts.We extend credit to customers for purchases of our services and therefore have risk that they may not be able to repay us.While we have not had any significant problems with collections of accounts receivables historically, should there be an economic downturn our customersâ€™ ability to repay us could be compromised, and this may curtail our operations and ability to operate profitably.Our dependence on suppliers, subcontractors and equipment manufacturers could expose us to risk of loss in our operations.On certain projects, we rely on suppliers to obtain the necessary materials and subcontractors to perform portions of our services. We also rely on equipment manufacturers to provide us with the equipment needed to conduct our operations. Any limitation on the availability of materials or equipment or failure to complete work on a timely basis by subcontractors in a quality fashion could lead to added costs and therefore lower profitability for the Company.10 Table of ContentsWe face cybersecurity risk including breach of confidential personal information, Company or customer intellectual properties, and delays related to data loss.Information technology systems are critical to our business. We use various technology systems to manage our customer relationships, general ledger, and other systems. Our computer systems, data management and internal processes, as well as those of third parties, are integral to our performance. Our operational risks include the risk of malfeasance by employees or persons outside our company, errors relating to transaction processing and technology, systems failures or interruptions, breaches of our internal control systems, and business continuation and disaster recovery. There have been increasing efforts by third parties to breach data security. Such attacks include computer viruses, malicious or destructive code, phishing attacks, denial of service or information or other security breaches that could result in the unauthorized release, gathering, monitoring, misuse, loss or destruction of confidential, proprietary, and other information, damages to systems, or other material disruptions to network access or business operations. The Company uses industry-leading firewall hardware and runs anti-malware, antivirus, and anti-exploit solutions on all computers as a first line of defense to prevent security breaches. The Companyâ€™s email software utilizes spam blocking, phishing filtering, and external sender warnings. The Company uses compartmentalized network drive access to mitigate ransomware damage and performs daily encrypted backups to secure offsite locations including a disaster recovery site.Although we take protective measures and believe that we have not experienced any of the data breaches described above, the security of our computer systems, software, and networks may be vulnerable to breaches, unauthorized access, misuse, computer viruses, or other malicious code and cyber-attacks that could have an impact on information security. Because the techniques used to cause security breaches change frequently, we may be unable to proactively address these techniques or to implement adequate preventative measures.Inflation can have an adverse impact on our business and on our customers. Inflation risk is the risk that the value of assets or income will be worth less in the future as inflation decreases the value of money. Over the last several years, there have been market indicators of a pronounced rise in inflation and the Federal Reserve has raised certain benchmark interest rates to combat inflation. Inflation generally increases the cost of goods and services we will use in our business operations, such as electricity and other utilities, which increases our expenses. In addition, we may have to increase both wages to retain our employees and the cost of our services by a greater amount than we have budgeted. Furthermore, our customers will also be affected by inflation and the rising costs of goods and services used in their businesses, which could have a negative impact on their ability to use our services and afford to pay our fees.â€‹11 Table of ContentsSocietal responses to climate change could adversely affect our business and performance, including indirectly through impacts on our customers.Concerns over the long-term impacts of climate change have led and will continue to lead to governmental efforts around the world to mitigate those impacts. Consumers and businesses also may change their behavior on their own as a result of these concerns. We and our customers will need to respond to new laws and regulations as well as consumer and business preferences resulting from climate change concerns. We and our customers may face cost increases, asset value reductions and operating process changes. The impact on our customers will likely vary depending on their specific attributes, including reliance on or role in carbon intensive activities. Among the impacts on us could be a drop in demand for our products and services, particularly in certain sectors. Our efforts to take these risks into account may not be effective in protecting us from the negative impact of new laws and regulations or changes in consumer or business behavior.The SBA may review the Companyâ€™s PPP Loan forgiveness application and if the SBA disagrees with the Companyâ€™s certification the Company could be subject to penalties and the repayment of the PPP Loans, which could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects.Due to the economic uncertainties created by COVID-19 and limited operating funds available, the Company applied for loans under the PPP. On April 15, 2020, the Company and its subsidiaries, C.J. Hughes, Contractors Rental and Nitro, entered into separate PPP notes effective April 7, 2020, with the Lender in an aggregate principal amount of $13.1 million pursuant to the PPP Loans. In a special meeting held on April 27, 2020, the Board of Directors of the Company unanimously voted to return $3.3 million of the PPP Loans after discussing the financing needs of the Company and subsidiaries. That left the Company and subsidiaries with $9.8 million in PPP Loans to fund operations. During fiscal year 2021, the Company received notice that the SBA had granted forgiveness of the $9.8 million of PPP Loans and the SBA repaid the Lender in full. The forgiveness was recorded as other income for the fiscal year ended September 30, 2021.During April 2023, management received notification from the SBA that one of the Companyâ€™s forgiveness applications related to the PPP Loans was under review. As part of the review, the SBA requested additional payroll information. Additionally, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits.Â The requested information was subsequently provided to the SBA through the Lender. The Company recognizes that there is a possibility that the SBA could reverse its previous determination on the forgiveness of the PPP Loans. As a result of this uncertainty, the Company restated the previously audited financial statements of the Company for the fiscal years ended September 30, 2022 and 2021.During July 2023, management received notification from the SBA that two additional forgiveness applications related to the PPP Loans were under review. As part of the review, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits.Â The requested information was subsequently provided to the SBA through the Lender.Borrowers must retain PPP documentation for at least six years after the date the loan is forgiven or paid in full, and the SBA and SBA Inspector General must be granted these files upon request. The SBA could revisit its forgiveness decision and determine that the Company does not qualify in whole or in part for loan forgiveness and demand repayment of the loans. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Companyâ€™s certification. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects.Risk Related to our IndustryAn economic downturn in the industries we serve could lead to less demand for our services.In addition to the effects of an economic recession, there could be reductions in the industries that the Company serves. If the demand for natural gas should drop dramatically, or the demand for electrical and mechanical services drops dramatically, these would in turn result in less demand for the Companyâ€™s services.12 Table of ContentsProject delays or cancellations may result in additional costs to us, reductions in revenues or the payment of liquidated damages.In certain circumstances, we guarantee project completion by a scheduled acceptance date or are paid only upon achievement of certain acceptance and performance testing levels. Failure to meet any of these requirements could result in additional costs or penalties which could exceed the expected project profits.Our industry is highly competitive.Our industry has been and remains competitive with competitors ranging from small owner operated companies to large public companies. Within that group there may be companies with lower overhead costs that may be able to price their services at lower levels than we can. Accordingly, if that occurs, our business opportunities could be severely limited. In addition, our industry competes for energy demand with suppliers of alternative energy sources such as solar and wind.We may be unsuccessful at generating internal growth.Our ability to generate internal growth will be affected by our ability to:â—Attract new customers;â—Expand our relationships with existing customers;â—Hire and maintain qualified employees;â—Expand geographically; andâ—Adjust quickly to changes in our industry.Risk Related to FinancingCredit facilities to fund our operations and growth might not be available.Our business relies heavily on having lines of credit in place to fund the various projects we are working on. Should funding not be available, or on favorable terms, it could severely curtail our operations and the ability to generate profits. Energy Services maintains a banking relationship with two regional banks and has lines of credit and borrowing facilities with these institutions.On August 8, 2024, the Company renewed its $30.0 million line of credit with a maturity date of June 28, 2026. The line of credit is limited to a borrowing base calculation, which was approximately $25.1 million at September 30, 2024. The outstanding balance on the line of credit was $4.5 million at September 30, 2024. The line of credit has a variable interest rate equal to the â€œWall Street Journalâ€ Prime Rate with a floor of 4.5%, which was 8.0% at September 30, 2024.The Company believes this line of credit will provide enough operating capital for future projects. The Company cannot guarantee it will always have access to this line of credit in the future depending on the Companyâ€™s financial performance.Risk Related to our Financial PerformanceRevenue and cost estimates on projects may differ from actual results.The preparation of these consolidated financial statements requires us to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period. We evaluate our estimates on an ongoing basis, based on historical experience and on various other assumptions that are believed to be reasonable under the circumstances. While the Company believes estimates on project performance are materially correct at September 30, 2024, there can be no assurance that actual results will not differ from those estimates. 13 Table of ContentsRisk Related to Law and Regulatory ComplianceDuring the ordinary course of business, we may become subject to lawsuits or indemnity claims, which could materially and adversely affect our business and results of operations.From time to time, we may in the ordinary course of business be named as a defendant in lawsuits, claims and other legal proceedings. These actions may seek, among other things, compensation for alleged personal injury, workerâ€™s compensation, employment discrimination, breach of contract, property damages, civil penalties, and other losses of injunctive or declaratory relief. Also, we often indemnify our customers for claims related to the services we provide

and actions we take under our contracts with them. Because our services in certain instances may be integral to the operation and performance of our customersâ€™ infrastructure, we may become subject to lawsuits or claims for any failure of the systems we work on. While we carry insurance to protect the Company against such claims, the outcomes of any of the lawsuits, claims or legal proceedings could result in significant costs and diversion of managementâ€™s attention from the business. Payments of significant amounts, even if reserved, could adversely affect our reputation, liquidity and results of operations.We may incur liabilities or suffer negative financial or reputational harm relating to occupational health and safety matters.Our operations are subject to extensive laws and regulations relating to the maintenance of safe conditions in the workplace. While we are constantly monitoring our health and safety programs, our industry involves a high degree of operating risk and there can be no assurance given that we will avoid significant liability exposure and/or be precluded from working for various customers due to high incident rates. Changes by the government in laws regulating the industries we serve could reduce our sales volumes.If the government enacts legislation that has a serious impact on the industries we serve, it could lead to the curtailment of capital projects in those industries and therefore lead to lower sales volumes for our Company.Our failure to comply with environmental laws could result in significant liabilities.Our operations are subject to various environmental laws and regulations, including those dealing with the handling and disposal of waste products, polychlorinated biphenyls (PCBs) and other hazardous materials, as well as fuel storage. We also work around and under bodies of water. We invest significantly in compliance with the appropriate laws and regulations. However, if we should inadvertently cause contamination of waters or soils, liabilities for our Company relating to cleanup and remediation could be substantial and could exceed any insurance coverage we might have and result in a negative impact to the Companyâ€™s ability to operate.â€‹We have operations in multiple states and face risks related to pandemics such as the Coronavirus/COVID 19 global pandemic that could impact our results of operations.Our business could be adversely affected by the effects of a widespread outbreak of a global pandemic such as COVID-19 and other adverse public health developments that could have a material and adverse effect on our business operations. These could include disruptions or restrictions on our ability to travel or to complete our projects, as well as temporary closures of our facilities or the facilities of our suppliers or customers. Any disruption of our suppliers or customers would likely impact our operating results.â€‹Risks Relating to Ownership of Our Common StockOur common stock is not heavily traded, and the stock price may fluctuate significantly.Our common stock is traded on the NASDAQ Capital Market under the symbol â€œESOA.â€ Certain brokers currently make a market in the common stock, but such transactions are infrequent, and the volume of shares traded is relatively small. Management cannot predict whether these or other brokers will continue to make a market in our common stock. Prices on stock that is not heavily traded, such as our common stock, can be more volatile than heavily traded stock. Factors such as our financial results, the introduction of new products and services by us or our competitors, publicity regarding our industry, and various other factors may have a significant impact on the market price of the shares of the common stock. Management also cannot predict the extent to which an active public market for our common stock will develop or be sustained in the future. Accordingly, stockholders may not be able to sell their shares of our common stock at the volumes, prices, or times that they desire.14 Table of ContentsOur directors beneficially own a significant portion of our common stock and have substantial influence over us.Our directors, as a group, beneficially owned approximately 32.4% of our outstanding shares of common stock as of September 30, 2024. As a result of this level of ownership, our directors have the ability, by taking coordinated action, to exercise significant influence over our affairs and policies. The interests of our directors may not be consistent with your interests as a stockholder. This influence may also have the effect of delaying or preventing changes of control or changes in management or limiting the ability of our other stockholders to approve transactions that they may deem to be in the best interests of our Company.Our dividend policy may change without notice and any payment of dividends in the future is subject to the discretion of our board of directors.The holders of our common stock will receive cash dividends if and when declared by our board of directors out of legally available funds. Although we paid an annual cash dividend in calendar 2024 and have initiated a regular quarterly cash dividend in fiscal 2025, we have no obligation to continue paying dividends. Any future determination relating to our dividend policy will be made at the discretion of our board of directors and will depend on a number of factors, including our future earnings, capital requirements, financial condition, future prospects, and other factors that our board of directors may deem relevant. Our ability to pay dividends to our stockholders will continue to be subject to, and limited by, certain legal restrictions. Further, any lenders making loans to us may impose financial covenants that may be more restrictive with respect to dividend payments than our legal requirements.Increasing scrutiny and evolving expectations from customers, regulators, investors, and other stakeholders with respect to our environmental, social and governance practices may impose additional costs on us or expose us to new or additional risks.Companies are facing increasing scrutiny from customers, regulators, investors, and other stakeholders related to their environmental, social and governance (â€œESGâ€) practices and disclosure. Investor advocacy groups, investment funds and influential investors are also increasingly focused on these practices, especially as they relate to the environment, health and safety, diversity, labor conditions and human rights. Increased ESG-related compliance costs could result in increases to our overall operational costs. Failure to adapt to or comply with regulatory requirements or investor or stakeholder expectations and standards could negatively impact our reputation, ability to do business with certain partners, and our stock price. New government regulations could also result in new or more stringent forms of ESG oversight and expanding mandatory and voluntary reporting, diligence, and disclosure. â€‹ITEM 1B.Â Â Â Â Â Â Unresolved Staff Commentsâ€‹None.â€‹ITEM 1C.Â Â Â Â Â Â Cybersecurityâ€‹The Companyâ€™s Board of Directors recognizes the critical importance of developing, implementing, and maintaining robust cybersecurity measures to assess, identify, and manage material risks associated with cybersecurity threats. These risks include, among other things, internal information technology risks; system security risks; data protection; risks to proprietary business information; intellectual property theft; fraud; extortion; harm to employees, partners, or customers; violation of privacy or security laws and other litigation and legal risk; and reputational risks. The Company has implemented a cybersecurity risk management program that generally aligns with the National Institute of Standards and Technology (NIST) Cybersecurity Framework to manage these material risks, safeguard the Companyâ€™s information systems, protect the confidentiality, integrity, and availability of the Companyâ€™s data, and maintain the trust and confidence of our customers, business partners, and employees.Risk Management and StrategyThe Board of Directors is actively involved in oversight of the Companyâ€™s risk management framework. The Companyâ€™s cybersecurity risk management practices are strategically integrated into its broader risk management framework to promote a company-wide culture of cybersecurity awareness. This integration ensures cybersecurity considerations are an integral part of decision-making processes across the organization.The Companyâ€™s risk management team collaborates closely with its internal IT team to evaluate and address cybersecurity risks in alignment with the Companyâ€™s overall business objectives and operational needs. The Company has implemented controls and 15 Table of Contentsprocedures to ensure the prompt escalation of cybersecurity concerns so that management, the Audit Committee, and the Board of Directors receive timely and appropriate information.Given the complexity and evolving nature of cybersecurity threats, the Company engages external experts, such as cybersecurity assessors, third-party legal consultants, and auditors, to evaluate and test its risk management systems. These engagements include audits, threat assessments, and consultations on security enhancements. Such collaboration ensures the Company leverages specialized knowledge to maintain cybersecurity practices aligned with industry standards.To assess, identify, and manage cybersecurity risks, the Company:â—Utilizes advanced technology solutions, such as proactive detection tools, to safeguard its assets and identify threats within its environment.â—Conducts cyber education and awareness training sessions to equip employees with the necessary knowledge and foster a strong security culture.â—Analyzes internal and external cybersecurity incidents and threat intelligence to assess relevance to its environment and industry.â—Performs recovery testing to ensure the resilience of critical systems and support business continuity.â—Implements stringent oversight of third-party service providers, including conducting security reviews before engagement and ongoing monitoring to ensure compliance with the Companyâ€™s cybersecurity standards.GovernanceThe Companyâ€™s Board of Directors believes it understands the significance of risks associated with cybersecurity threats to its operational integrity and stakeholder confidence and believes it has established mechanisms to effectively manage such risks based on the current understanding of the threat environment. As part of the Companyâ€™s entire Board of Directors operational risk management responsibilities, it has oversight of risks from cybersecurity threats. As discussed below, members of management advise the entire Board of Directors about cybersecurity threat risks, among other cybersecurity related matters, at least annually and management also reports to the Audit Committee with respect to cybersecurity risks with financial statement or financial statement reporting implications. The Audit Committee routinely interacts and reports to the entire Board of Directors on these matters.The Board of Directors is composed of members with diverse expertise including risk management, technology, and finance domain expertise, equipping them to oversee cybersecurity risks effectively.The Board of Directors and the Audit Committee receive briefings from the Companyâ€™s Chief Information Officer (â€œCIOâ€), Chief Financial Officer (â€œCFOâ€) and President and Chief Executive Officer (â€œCEOâ€) on a regular basis, with a minimum frequency of once per year. These briefings encompass a broad range of topics, including:â—Current cybersecurity landscape and emerging threats;â—Status of ongoing cybersecurity initiatives and strategies;â—Incident reports and learnings from any cybersecurity events; andâ—Compliance with regulatory requirements and industry standards.In addition to scheduled briefings, ad hoc discussions regarding emerging or potential cybersecurity risks ensure the Board remains informed and engaged in strategic decision-making related to cybersecurity. The Board conducts an annual review of the Companyâ€™s cybersecurity posture and risk management strategies to identify areas for improvement and maintain alignment with the Companyâ€™s overall risk management framework.16 Table of ContentsThe Companyâ€™s CIO has over 20 years of experience in the field of technology and security and is instrumental in developing and designing, implementing and executing the Companyâ€™s cybersecurity strategies. The internal IT team is responsible for the day-to-day implementation of the Companyâ€™s cybersecurity risk management programs, testing compliance with standards, remediating known risks, and leading employee training programs. The team monitors the latest developments in cybersecurity, including potential threats and innovative risk management techniques, to help prevent, detect, and mitigate cybersecurity incidents.In the event of a cybersecurity incident, the IT team implements the Companyâ€™s incident response plan to mitigate immediate impacts, implement remediation strategies, and prevent future incidents. The team also ensures that senior management is regularly informed about material cybersecurity risks and incidents to maintain alignment with organizational priorities.As of the date hereof, the Company has not encountered cybersecurity incidents that the Company believes to have materially affected or are reasonably likely to materially affect the Company taken as a whole, including its business strategy, results of operations or financial condition.â€‹ITEM 2.Â Â Â Â Â Propertiesâ€‹The Company and its subsidiaries own the property where its subsidiaries, C.J. Hughes, Nitro, West Virginia Pipeline, and the Companyâ€™s headquarters are located. We maintain our executive offices at 75 West 3rd Ave., Huntington, West Virginia 25701, which is also the offices of C.J. Hughes and Contractors Rental. Nitroâ€™s office is located at 4300 1st Ave., Nitro, WV 25143. West Virginia Pipelineâ€™s office is located at 300 Pipeline Road, Princeton, WV 24739. SQP leases its office space and is located at 281 Smiley Drive, St Albans, WV 25177. TSP leases its office space and is located at 3384 Teays Valley Rd, Hurricane, WV 25526. Ryan Construction leases its office space and is located at 5793 W. Veterans Memorial Highway, Bridgeport, WV 26330. The Companyâ€™s management believes that its properties are adequate for the business it conducts. Please see â€œLiquidity and Capital Resourcesâ€ for a description of the mortgages and leases on these properties.â€‹ITEM 3.Â Â Â Â Â Legal Proceedingsâ€‹As previously disclosed, in February 2018, the Company filed a lawsuit against a customer in the United States District Court for the Western District of Pennsylvania (the â€œDistrict Courtâ€). The lawsuit was related to a dispute over work performed on a pipeline construction project. On November 21, 2022, the District Court issued a judgment in favor of the Company. On April 17, 2024, the United States Court of Appeals for the Third Circuit (the â€œAppeals Courtâ€) affirmed the decision of the District Court. In May 2024, the Appeals Court denied petitions for a rehearing. This upheld the award granted by the District Court in November 2022. The Company received an approximately $15.6 million payment related to the lawsuit. The Company recognized the payment in its consolidated financial statements for the third fiscal quarter ended June 30, 2024.On November 12, 2021, the Company received a withdrawal liability claim from a pension plan to which the Company made pension contributions for union construction employees performing covered work in a particular jurisdiction. The Company has not performed covered work in their jurisdiction since 2011; however, the Company disagrees with the withdrawal claim and believes it is covered by an exemption under federal law. The demand called for thirty-four quarterly installment payments of $41,000 starting December 15, 2021. The Company complied with the demand according to federal pension law; however, the Company firmly believes no withdrawal liability exists. The Company is in negotiations with the pension fund to resolve the matter and all future payments have been suspended as part of the negotiation. The Company has expensed all $164,000 in payments made through September 30, 2022 and does not expect any future liabilities related to this claim. The Company did not make any payments during the twelve months ended September 30, 2023 or 2024.Other than described above, at September 30, 2024, the Company was not involved in any legal proceedings other than in the ordinary course of business. The Company is a party from time to time to various lawsuits, claims and other legal proceedings that arise in the ordinary course of business. These actions typically seek, among other things, compensation for alleged personal injury, breach of contract and/or property damages, punitive damages, civil penalties, or other losses, or injunctive or declaratory relief. With respect to all such lawsuits, claims, and proceedings, we record reserves when it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. At September 30, 2024, the Company does not believe that any of these proceedings, separately or in aggregate, would be expected to have a material adverse effect on our financial position, results of operations or cash flows.â€‹17 Table of ContentsITEM 4.Â Â Â Â Â Mine Safety Disclosuresâ€‹None.PART IIâ€‹ITEM 5.Â Â Â Â Â Market for Registrantâ€™s Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securitiesâ€‹On March 23, 2022, the Companyâ€™s common stock began trading on the Nasdaq Capital Market operated by The Nasdaq Stock Market, LLC under the symbol â€œESOAâ€. The Companyâ€™s common stock had previously been traded under the symbol â€œESOAâ€ on the OTCQB Marketplace.As of September 30, 2024, there were 24 holders of record of our common stock. Certain shares of the Companyâ€™s common stock are held in â€œnomineeâ€ or â€œstreetâ€ name and accordingly the number of beneficial owners of common stock is not included in the number of record holders.The Company paid an annual cash dividend of $0.06 per share in fiscal 2024 and has initiated a quarterly cash dividend of $0.03 per share for fiscal 2025. Any future determination relating to our dividend policy will be made at the discretion of our board of directors and will depend on a number of factors, including our future earnings, capital requirements, financial condition, future prospects, and other factors that our board of directors may deem relevant. Our ability to pay dividends to our stockholders will continue to be subject to, and limited by, certain legal restrictions. Further, any lenders making loans to us may impose financial covenants that may be more restrictive with respect to dividend payments than our legal requirements.On July 6, 2022, the Companyâ€™s Board of Directors authorized a new share repurchase program (the â€œProgramâ€), pursuant to which the Company may, from time to time, purchase shares of its common stock for an aggregate repurchase amount not to exceed 1,000,000 shares, which was approximately 6.0% of its outstanding common stock as of the date of the announcement. The Program does not obligate the Company to purchase any number of shares, and there is no guarantee as to the exact number of shares to be repurchased by the Company.The Company did not repurchase any shares of its common stock during the three months ended September 30, 2024.â€‹ITEM 6. Â Â Â Â Â Reservedâ€‹ITEM 7.Â Â Â Â Â Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€‹You should read the following discussion of the financial condition and results of operations of Energy Services in conjunction with the historical financial statements and related notes contained elsewhere herein. Among other things, those historical consolidated financial statements include more detailed information regarding the basis of presentation for the following information.Understanding Gross MarginsOur gross margin is gross profit expressed as a percentage of revenues. Cost of revenues consists primarily of salaries, wages and some benefits to employees, depreciation, fuel and other equipment costs, equipment rentals, subcontracted services, portions of insurance, facilities expense, materials and parts and supplies. Factors affecting gross margin include: Seasonal. As discussed above, seasonal patterns can have a significant impact on gross margins. Usually, business is slower in the winter months versus the warmer months.Weather. Adverse or favorable weather conditions can impact gross margin in each period. Periods of wet weather, snow or rainfall, as well as severe temperature extremes can severely impact production and therefore negatively impact revenues and margins. Conversely, periods of dry weather with moderate temperatures can positively impact revenues and margins due to the opportunity for increased production and efficiency.Revenue Mix. The mix of revenues between customer types and types of work for various customers will impact gross margins. Some projects will have greater margins while others that are extremely competitive in bidding may have narrower margins.18 Table of ContentsService and Maintenance versus Installation. In general, installation work has a higher gross margin than maintenance work. This is because installation work usually is of a fixed price nature and therefore has higher risks involved. Accordingly, a higher portion of the revenue mix from installation work typically will result in higher margins.Subcontract Work. Work that is subcontracted to other service providers generally has lower gross margins. Increases in subcontract work as a percentage of total revenues in each period may contribute to a decrease in gross margin.Materials versus Labor. Typically, materials supplied on projects have lower margins than labor. Accordingly, projects with a higher material cost in relation to the entire job will have a lower overall margin.Depreciation.

Depreciation is included in our cost of revenue. This is a common practice in our industry but can make comparability to other companies difficult.Margin Risk. Failure to properly execute a job including failure to properly manage and supervise a job could decrease the profit margin.Selling and Administrative ExpensesSelling and administrative expenses consist primarily of compensation and related benefits to management, administrative salaries and benefits, marketing, communications, office and utility costs, professional fees, bad debt expense, letter of credit fees, general liability insurance and miscellaneous other expenses.Results of Operations for the Fiscal Year Ended September 30, 2024, Compared to the Fiscal Year Ended September 30, 2023.Revenue. A table comparing the components of the Companyâ€™s revenues for the fiscal years ended September 30, 2024, and 2023 is below:â€‹â€‹â€‹

review. As part of the review, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits. The requested information was subsequently provided to the SBA through the Lender.Borrowers must retain PPP documentation for at least six years after the date the loan is forgiven or paid in full, and the SBA and SBA Inspector General must be granted these files upon request. The SBA could revisit its forgiveness decision and determine that the Company does not qualify in whole or in part for loan forgiveness and demand repayment of the loans. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Companyâ€™s certification. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects.Long-Term DebtOn December 16, 2014, the Companyâ€™s Nitro subsidiary entered into a 20-year $1.2 million loan agreement with a bank to purchase the office building and property it had previously been leasing. The interest rate on this loan agreement is 4.82% with monthly payments of $7,800. The interest rate on this note is subject to change from time to time based on changes in the U.S. Treasury yield, adjusted to a constant maturity of three years as published by the Federal Reserve weekly. As of September 30, 2024, the Company had made principal payments of $437,000. The loan is collateralized by the building purchased under this agreement. The note is currently held by Peoples Bank, Inc.On November 13, 2015, the Company entered into a 10-year $1.1 million loan agreement with United Bank to purchase the fabrication shop and property Nitro had previously been leasing. As of September 30, 2024, the Company had repaid this loan in full.On December 31, 2020, West Virginia Pipeline Acquisition Company, later renamed West Virginia Pipeline, Inc., entered into a $3.0 million sellersâ€™ note agreement with David and Daniel Bolton for the remaining purchase price of West Virginia Pipeline, Inc. For the purchase price allocation, the $3.0 million note had a fair value of $2.85 million. As part of the $6.35 million acquisition price, the Company paid $3.5 million in cash in addition to the note. The unsecured five-year term note requires annual payments of at least 24 Table of Contents$500,000 with a fixed interest rate of 3.25% on the $3.0 million sellersâ€™ note, which equates to 5.35% on the carrying value of the note. As of September 30, 2024, the Company had made annual installment payments of $2,000,000.On January 4, 2021, the Company entered into a $3.0 million Non-Revolving Note agreement with United Bank. This five-year agreement gave the Company access to a $3.0 million line of credit for the purchase of equipment. As of September 30, 2024, the Company had repaid this loan in full.On April 2, 2021, the Company entered into a $3.5 million Non-Revolving Note agreement with United Bank. This five-year agreement repaid the outstanding $3.5 million line of credit that was used for the down payment on the West Virginia Pipeline acquisition. This loan has monthly installment payments of $64,853 and has a fixed interest rate of 4.25%. The loan is collateralized by the Companyâ€™s equipment and receivables. As of September 30, 2024, the Company had made principal payments of $2.4 million. On April 29, 2022, the Company entered into a $7.5 million Non-Revolving Note agreement with United Bank. This five-year agreement was used to finance the purchase of Tri-State Paving and has monthly payments of $129,910 with a fixed interest rate of 4.25%. As of September 30, 2024, the Company had made principal payments of $3.1 million.On April 29, 2022, the Company entered into a $1.0 million promissory note agreement with Corns Enterprises, a related party, as partial consideration for the purchase of Tri-State Paving. David E. Corns continued his role as President of the Companyâ€™s Tri-State Paving Subsidiary. This four-year agreement requires $250,000 principal installment payments on or before the end of each twelve (12) full calendar month period beginning April 29, 2022. Interest payments due shall be calculated on the principal balance remaining and shall be at the stated rate of 3.5% per year. The Company has made $750,000 in principal payments on this note as of September 30, 2024.On October 10, 2022, the Company entered into a $3.1 million promissory note agreement with United Bank. This five-year agreement financed the previous cash value of equipment purchased in the Ryan Construction acquisition. This loan has monthly installment payments of $60,000 and has a fixed interest rate of 6.0%. The loan is collateralized by the Companyâ€™s equipment and receivables. As of September 30, 2024, the Company had made principal payments of $1.1 million. On June 1, 2023, the Company entered into a $9.3 million Non-Revolving Note agreement with United Bank. This five-year agreement gave the Company access to a $9.3 million line of credit (â€œEquipment Line of Credit 2023â€), specifically for the purchase of equipment, for a period of six months with a fixed interest rate of 7.25%. After six months, all borrowings against the Equipment Line of Credit 2023 converted to a fifty-four-month term note agreement with a fixed interest rate of 7.25%. The loan is collateralized by the equipment purchased under this agreement. As of September 30, 2024, the Company had borrowed $9.3 million against this line of credit and made $1.5 million in principal payments.On August 8, 2024, the Company renewed its $30.0 million line of credit with a maturity date of June 28, 2026. The interest rate on the line of credit is the â€œWall Street Journalâ€ Prime Rate (the index) with a floor of 4.99%. The outstanding balance on the operating line of credit at September 30, 2024 was $4.5 million with an interest rate of 8.0%. On August 8, 2024, the Company entered into a $5.0 million Non-Revolving Note agreement with United Bank. This five-year agreement gave the Company access to a $5.0 million equipment line of credit, specifically for the purchase of equipment, for a period of twelve months with a variable interest rate based on the â€œWall Street Journalâ€ Prime Rate (the index) and initially at 8.5%. After twelve months, all borrowings against the equipment line of credit will be converted to a forty-eight month term note agreement with a 25 Table of Contentsfixed interest rate equal to the â€œU.S. Treasury Rateâ€ plus 2.75% per annum. The loan is collateralized by the equipment purchased under this agreement. As of September 30, 2024, the Company had not borrowed against this line of credit.At September 30, 2024, future expected payments due on short-term and long-term debt are as follows:â€‹â€‹â€‹â€‹2025Â Â Â Â $ 16,665,5912026â€‹Â 10,238,7342027â€‹Â 4,591,9062028â€‹Â 1,775,1202029â€‹Â 62,726Thereafterâ€‹Â 519,506â€‹â€‹$ 33,853,583â€‹As of September 30, 2024, the Company had $12.9 million in cash and $36.2 million in working capital (defined as current assets less current liabilities). LeasesThe Company leases office space for SQP for $1,500 per month. The lease, which was originally signed on March 25, 2021, is for a period of two years with five one-year renewals available immediately following the end of the base term. The Company has only committed to one-year renewals and is evaluating whether to renew for additional periods.The Company had two lease agreements for construction equipment with a combined amount of $160,000 that were paid in full as of September 30, 2024. The leases had a term of twenty-two months with a stated interest rate of 0%, combined monthly installment payments of $6,645 and were cancellable at any time without penalty. The Company exercised the right to purchase the equipment at the expiration of the leases by applying the two-month deposit paid. The related assets and finance lease obligations associated with these lease agreements had been included in the consolidated balance sheets within property, plant and equipment and long-term debt.The Company has two right-of-use operating leases acquired on April 29, 2022, as part of the Tri-State Paving, LLC transaction. The first operating lease, for the Hurricane, West Virginia facility, had a net present value of $236,000 at inception, and a carrying value of $46,000 at September 30, 2024. The 4.5% interest rate on the operating leases is based on the Companyâ€™s incremental borrowing rate at inception.The second operating lease, for the Chattanooga, Tennessee facility, had a net present value of $144,000 at inception, and expired on August 31, 2024. The lease was renewed for a two-year period with a net present value of $140,000 and had a carrying value of $123,000 at September 30, 2024. The 8.5% interest rate on the operating leases is based on the Companyâ€™s incremental borrowing rate at inception. The Company has a right-of-use operating lease with Enterprise acquired on August 11, 2022, as part of the Ryan Environmental acquisition. This lease agreement was initially for thirty-one vehicles with a net present value of $1.2 million. The Company subsequently netted forty-three additional leased vehicles. The right-of-use operating lease had a carrying value of $2.2 million at September 30, 2024. Each vehicle leased under the master lease program has its own implicit rate.The Company had a right-of-use operating lease with RICA Developers, LLC acquired on August 12, 2022, as part of the Ryan Environmental acquisition. This lease, for the Bridgeport, West Virginia facility, had a net present value of $140,000 at inception and no carrying value at September 30, 2023. The 4.5% interest rate on the operating lease was based on the Companyâ€™s incremental borrowing rate at inception. The Company has signed a one-year renewal agreement effective October 1, 2023 through September 30, 2024. The lease had a net present value of $125,000 at inception and no carrying value at September 30, 2024. The 8.5% interest rate on the operating lease was based on the Companyâ€™s incremental borrowing rate at inception. As of September 30, 2024, the Company has only committed to a one-year renewal and is evaluating whether to renew for additional periods.26 Table of ContentsThe Company has a right-of-use operating lease acquired on March 28, 2023. This lease, for the Winchester, Kentucky facility, had a net present value of $290,000 at inception and a carrying value of $161,000 at September 30, 2024. The 7.5% interest rate on the operating lease is based on the Companyâ€™s incremental borrowing rate at inception.The maturities of the Companyâ€™s operating lease liabilities are as follows:â€‹â€‹â€‹â€‹â€‹2025Â Â Â Â $ 1,110,0282026Â â€‹ 1,004,0222027Â â€‹ 804,4672028Â â€‹ 129,749â€‹Â â€‹ 3,048,266Less amounts representing interestÂ â€‹ (515,339)Present value of operating lease liabilitiesâ€‹$ 2,532,927â€‹Off-Balance Sheet TransactionsDue to the nature of our industry, we often enter into certain off-balance sheet arrangements in the ordinary course of business that result in risks not directly reflected on our balance sheets. Though for the most part not material in nature, some of these are:Rental AgreementsThe Company rents equipment for use on construction projects with rental agreements being week to week or month to month. Rental expense can vary by the fiscal year due to equipment requirements on construction projects and the availability of Company owned equipment. Rental expense, which is included in cost of goods sold on the consolidated statements of income, was $16.3 million and $12.1 million for the twelve months ended September 30, 2024, and 2023, respectively.Letters of CreditCertain of our customers or vendors may require letters of credit to secure payments that the vendors are making on our behalf or to secure payments to subcontractors, vendors, etc. on various customer projects. At September 30, 2024, the Company did not have any outstanding letters of credit. Performance BondsSome customers, particularly new ones or governmental agencies require the Company to post bid bonds, performance bonds and payment bonds (collectively, performance bonds). These performance bonds are obtained through insurance carriers and guarantee to the customer that we will perform under the terms of a contract and that we will pay subcontractors and vendors. If the Company fails to perform under a contract or to pay subcontractors and vendors, the customer may demand that the insurer make payments or provide services under the bond. The Company must reimburse the insurer for any expenses or outlays it is required to make. â€‹27 Table of ContentsCurrently, the Company has an agreement with a surety company to provide bonding which will suit the Companyâ€™s immediate needs. The ability to obtain bonding for future contracts is an important factor in the contracting industry with respect to the type and value of contracts that can be bid on. Depending upon the size and conditions of a particular contract, the Company may be required to post letters of credit or other collateral in favor of the insurer. Posting these letters or other collateral will reduce our borrowing capabilities. The Company does not anticipate any claims in the foreseeable future. At September 30, 2024, the Company had $117.6 million in performance bonds outstanding.Concentration of Credit RiskIn the ordinary course of business, the Company grants credit under normal payment terms, generally without collateral, to our customers, which include natural gas and oil companies, general contractors, and various commercial and industrial customers located within the United States. Consequently, the Company is subject to potential credit risk related to business and economic factors that would affect these companies. However, the Company generally has certain statutory lien rights with respect to services provided. Under certain circumstances such as foreclosure, the Company may take title to the underlying assets in lieu of cash in settlement of receivables. Please see the tables below for customers that represent 10.0% or more of the Companyâ€™s revenue or accounts receivable, net of retention as of or for the fiscal years ended September 30, 2024, and 2023:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â Twelve Months EndedÂ Â Â Â Twelve Months EndedÂ Revenueâ€‹September 30, 2024â€‹September 30, 2023â€‹TransCanada CorporationÂ 10.4% 13.9%NiSource and subsidiariesÂ *â€‹ 17.5%All otherÂ 89.6% 68.6%TotalÂ 100.0% 100.0%* Less than 10.0% and included in â€œAll otherâ€ if applicableâ€‹â€‹â€‹â€‹â€‹â€‹â€‹Accounts receivable, net of retentionÂ Â Â Â at September 30, 2024Â Â Â Â at September 30, 2023Â NiSource and subsidiariesÂ *â€‹11.8%All otherÂ 100.0% 88.2%TotalÂ 100.0% 100.0%* Less than 10.0% and included in â€œAll otherâ€ if applicableVirtually all work performed for major customers was awarded under competitive bid fixed price or unit price arrangements. The loss of a major customer could have a severe impact on the profitability of the Company. However, due to the nature of the Companyâ€™s operations, the major customers and sources of revenues may change from year to year.LitigationAs previously disclosed, in February 2018, the Company filed a lawsuit against a customer in the United States District Court for the Western District of Pennsylvania (the â€œDistrict Courtâ€). The lawsuit was related to a dispute over work performed on a pipeline construction project. On November 21, 2022, the District Court issued a judgment in favor of the Company. On April 17, 2024, the United States Court of Appeals for the Third Circuit (the â€œAppeals Courtâ€) affirmed the decision of the District Court. In May 2024, the Appeals Court denied petitions for a rehearing. This upheld the award granted by the District Court in November 2022. The Company received approximately $15.6 million payment related to the lawsuit. The Company recognized the payment in its consolidated financial statements for the third fiscal quarter ended June 30, 2024.On November 12, 2021, the Company received a withdrawal liability claim from a pension plan to which the Company made pension contributions for union construction employees performing covered work in a particular jurisdiction. The Company has not performed covered work in their jurisdiction since 2011; however, the Company disagrees with the withdrawal claim and believes it is covered by an exemption under federal law. The demand called for thirty-four quarterly installment payments of $41,000 starting December 15, 2021. The Company complied with the demand according to federal pension law; however, the Company firmly believes no withdrawal liability exists. The Company is in negotiations with the pension fund to resolve the matter and all future payments have been suspended as part of the negotiation. The Company has expensed all $164,000 in payments made through September 30, 2022 and 28 Table of Contentsdoes not expect any future liabilities related to this claim. The Company did not make any payments during the twelve months ended September 30, 2023 or 2024.Other than described above, at September 30, 2024, the Company was not involved in any legal proceedings other than in the ordinary course of business. The Company is a party from time to time to various lawsuits, claims and other legal proceedings that arise in the ordinary course of business. These actions typically seek, among other things, compensation for alleged personal injury, breach of contract and/or property damages, punitive damages, civil penalties, or other losses, or injunctive or declaratory relief. With respect to all such lawsuits, claims, and proceedings, we record reserves when it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. At September 30, 2024, the Company does not believe that any of these proceedings, separately or in aggregate, would be expected to have a material adverse effect on our financial position, results of operations or cash flows.Related Party TransactionsWe intend that all transactions between us and our executive officers, directors, holders of 10% or more of the shares of any class of our common stock and affiliates thereof, will be on terms no less favorable than those terms given to unaffiliated third parties and will be approved by a majority of our independent outside directors not having any interest in the transaction. On April 29, 2022, the Company entered into a $1.0 million promissory note agreement with Corns Enterprises as partial consideration for the purchase of Tri-State Paving. This four-year agreement requires $250,000 principal installment payments on or before the end of each twelve (12) full calendar month period beginning April 29, 2022. Interest payments due shall be calculated on the principal balance remaining and shall be at the stated rate of 3.5% per year. The Company has made $750,000 in principal payments on this note as of September 30, 2024.Subsequent to the April 29, 2022 acquisition of Tri-State Paving, the Company entered into an operating lease for facilities in Hurricane, West Virginia with Corns Enterprises. This thirty-six-month lease is treated as a right to use asset and has payments of $7,000 per month. The total net present value at inception was $236,000 with a carrying value of $46,000 at September 30, 2024.SQP made an equity investment of $156,000 in 1030 Quarrier Development, LLC (â€œDevelopmentâ€) in August 2022. Development is a variable interest entity (â€œVIEâ€) that is 75% owned by 1030 Quarrier Ventures, LLC (â€œVenturesâ€) and 25% owned by SQP. SQP is not the primary beneficiary of the VIE and therefore will not consolidate Development into its consolidated financial statements. Instead, SQP will apply the equity method of accounting for its investment in Development. Development, a 1% owner, and United Bank, a 99% owner, formed 1030 Quarrier Landlord, LLC (â€œLandlordâ€). Landlord decided to pursue the following development project (the â€œProjectâ€): a historical building at 1030 Quarrier Street, Charleston, West Virginia as well as associated land (the â€œPropertyâ€) was purchased to be developed/rehabilitated into a commercial project including apartments and commercial space. Upon the completion of development, the Property will be used to generate rental income. SQP has been awarded the construction contract for the Project. United Bank provided $5.0 million in loans to fund the Project. SQP and Ventures have jointly provided an unconditional guarantee for the $5.0 million of obligations associated with the Project. CJ Hughes entered into an agreement, cancelable at any time, with Construction Specialty Services (â€œCSSâ€), which is owned by Chuck Austin, the President of CJ Hughes. CSS rents equipment, periodically, to and as requested by CJ Hughes. The equipment rental rates are below the rates that the equipment can be rented from any unaffiliated rental company. CJ Hughes is not obliged to rent any equipment and does so only when CJ Hughes does not have equipment available of its own and would otherwise need to rent such equipment as the demand increases throughout the construction season. In the fiscal years 2023 and 2024, the rental amounts for these specific years were $387,000, and $318,000, respectively.Other than mentioned above, there were no new material related party transactions entered into during the fiscal year ended September 30, 2024.Certain Energy Services subsidiaries routinely engage in transactions in the normal course of business with each other, including sharing employee benefit plan coverage, payment for insurance and other expenses on behalf of other affiliates, and other services incidental to business of each of the affiliates. All revenue and related expense transactions, as well as the related accounts payable and accounts receivable have been eliminated in consolidation. 29 Table of ContentsInflationMost significant project materials, such as pipe or electrical wire, are provided by the Companyâ€™s customers. When possible, the Company attempts to lock in pricing with vendors and include qualifications regarding material

cost increases in bids. Where allowed by contract, the Company will address fuel cost increases with customers. Significant inflation or supply chain issues could cause customers to delay or cancel planned projects; however, inflation did not have a significant effect on our results for the twelve months ended September 30, 2024, and 2023.Critical Accounting Estimates The discussion and analysis of the Companyâ€™s financial condition and results of operations are based on our consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of these consolidated financial statements requires us to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities known to exist at the date of the consolidated financial statements and reported amounts of revenues and expenses during the reporting period. We evaluate our estimates on an ongoing basis, based on historical experience and on various other assumptions that are believed to be reasonable under the circumstances. There can be no assurance that actual results will not differ from those estimates. Management believes the following accounting policies affect our more significant judgments and estimates used in the preparation of our consolidated financial statements.Revenues The Company recognizes revenue as performance obligations are satisfied and control of the promised good and service is transferred to the customer. For Lump Sum and Unit Price contracts, revenue is ordinarily recognized over time as control is transferred to the customers by measuring the progress toward complete satisfaction of the performance obligation(s) using an input (i.e., â€œcost to costâ€) method. For Cost Plus and Time and Material (â€œT&Mâ€) contracts, revenue is ordinarily recognized over time as control is transferred to the customers by measuring the progress toward satisfaction of the performance obligation(s) using an output method. The Company also does certain T&M service work that is generally completed in a short duration and is recognized at a point in time.The accuracy of our revenue and profit recognition in a given period depends on the accuracy of our estimates of the cost to complete each project. We believe our experience allows us to create materially reliable estimates. There are a number of factors that can contribute to changes in estimates of contract cost and profitability. The most significant of these include:â—the completeness and accuracy of the original bid;â—costs associated with scope changes;â—changes in costs of labor and/or materials;â—extended overhead and other costs due to owner, weather and other delays;â—subcontractor performance issues;â—changes in productivity expectations;â—site conditions that differ from those assumed in the original bid;â—changes from original design on design-build projects;â—the availability and skill level of workers in the geographic location of the project;â—a change in the availability and proximity of equipment and materials;â—our ability to fully and promptly recover on affirmative claims and back charges for additional contract costs; andâ—the customerâ€™s ability to properly administer the contract.The foregoing factors, as well as the stage of completion of contracts in process and the mix of contracts at different margins may cause fluctuations in gross profit from period to period. Significant changes in cost estimates, particularly in our larger, more complex projects could have a significant effect on our profitability.30 Table of ContentsOur contract assets include cost and estimated earnings in excess of billings that represent amounts earned and reimbursable under contracts, including claim recovery estimates, but have a conditional right for billing and payment such as achievement of milestones or completion of the project. With the exception of customer affirmative claims, generally, such unbilled amounts will become billable according to the contract terms and generally will be billed and collected over the next three months. Settlement with the customer of outstanding affirmative claims is dependent on the claims resolution process and could extend beyond one year. Based on our historical experience, we generally consider the collection risk related to billable amounts to be low. When events or conditions indicate that it is probable that the amounts outstanding become unbillable, the transaction price and associated contract asset is reduced.Our contract liabilities consist of provisions for losses and billings in excess of costs and estimated earnings. Provisions for losses are recognized in the consolidated statements of income at the uncompleted performance obligation level for the amount of total estimated losses in the period that evidence indicates that the estimated total cost of a performance obligation exceeds its estimated total revenue. Billings in excess of costs and estimated earnings are billings to customers on contracts in advance of work performed, including advance payments negotiated as a contract condition. Generally, unearned project-related costs will be earned over the next twelve months.The following table presents our costs and estimated earnings in excess of billings and billings in excess of costs and estimated earnings at September 30, 2024 and 2023:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹September 30, 2024â€‹September 30, 2023Costs incurred on contracts in progressÂ Â Â Â $ 347,180,901Â Â Â Â Â $ 287,347,650Estimated earnings, net of estimated lossesÂ â€‹ 59,349,378Â â€‹ 38,976,895â€‹Â â€‹ 406,530,279Â â€‹ 326,324,545Less billings to dateÂ â€‹ 398,885,475Â â€‹ 328,112,326â€‹â€‹$ 7,644,804â€‹$ (1,787,781)â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹Costs and estimated earnings in excess of billed onâ€‹Â â€‹â€‹Â â€‹uncompleted contractsâ€‹$ 24,595,792â€‹$ 15,955,220Less billings in excess of costs and estimated earnings onâ€‹â€‹ â€‹â€‹â€‹ â€‹uncompleted contractsâ€‹Â 16,950,988â€‹Â 17,743,001â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹$ 7,644,804â€‹$ (1,787,781)â€‹Allowance for doubtful accountsThe Company provides an allowance for doubtful accounts when collection of an account is considered doubtful. Inherent in the assessment of the allowance for doubtful accounts are certain judgments and estimates relating to, among others, our customersâ€™ access to capital, our customersâ€™ willingness or ability to pay, general economic conditions and the ongoing relationship with the customers. While most of our customers are large well capitalized companies, should they experience material changes in their revenues and cash flows or incur other difficulties and not be able to pay the amounts owed, this could cause reduced cash flows and losses in excess of our current reserves. Materially incorrect estimates of bad debt reserves could result in an unexpected loss in profitability for the Company. Additionally, frequently changing reserves could be an indication of risky or unreliable customers. At September 30, 2024, management review deemed that the allowance for doubtful accounts was adequate. Please see the allowance for doubtful accounts table below:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â September 30, 2024Â Â Â Â September 30, 2023â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Balance at beginning of periodâ€‹$ 51,063â€‹$ 70,310Charged to expenseÂ â€‹ 687,463Â â€‹ â€“Deductions for uncollectible receivables written off, net of recoveriesÂ â€‹ â€“Â â€‹ (19,247)Balance at end of periodâ€‹$ 738,526â€‹$ 51,063â€‹31 Table of ContentsImpairment of goodwill and intangible assetsThe Company follows the guidance of Accounting Standards Codification (â€œASCâ€) 350-20-35-3 â€œIntangibles-Goodwill and Other (Topic 350)â€ which requires a company to record an impairment charge based on the excess of a reporting unitâ€™s carrying amount of goodwill over its fair value. Under the current guidance, companies can first choose to assess any impairment based on qualitative factors (Step 0). If a company fails this test or decides to bypass this step, it must proceed with a quantitative assessment of goodwill impairment. The Company did not have a goodwill impairment at September 30, 2024.Materially incorrect estimates could cause an impairment of goodwill or intangible assets and result in a loss in profitability for the Company. A table of the Companyâ€™s intangible assets subject to amortization is below: â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹

Report and incorporated by reference herein.ITEM 9B.Â Â Â Â Â Other Informationâ€‹During the fourth fiscal quarter of 2024, none of our directors or officers adopted or terminated any contract, instruction or written plan for the purchase or sale of Company securities that was intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) or any â€œnon-Rule 10b5-1 trading arrangement,â€ as that term is used in SEC regulations.â€‹ITEM 9C.Â Â Â Â Â Disclosure Regarding Foreign Jurisdictions that Prevent Inspections.â€‹Not Applicable. â€‹35 Table of ContentsPART IIIâ€‹ITEM 10.Â Â Â Â Â Directors, Executive Officers and Corporate Governanceâ€‹The Company has adopted a Code of Ethics that applies to our principal executive officer, principal financial officer, principal accounting officer or controller or persons performing similar functions. The Code of Ethics was previously filed as an exhibit to our Registration Statement on Form S-1. A copy of the Code will be furnished without charge upon written request to the Corporate Secretary, Energy Services of America Corporation, 75 West 3rd Ave., Huntington, West Virginia 25701.The information contained under the sections captioned â€œProposal I â€“ Election of Directorsâ€ in the Companyâ€™s definitive Proxy Statement for the 2025 Annual Meeting of Stockholders to be filed with the SEC within 120 days of September 30, 2024 (the â€œProxy Statementâ€) is incorporated herein by reference.â€‹ITEM 11.Â Â Â Â Â Executive Compensationâ€‹The information contained under the section captioned â€œProposal I â€“ Election of Directors â€“ Executive and Director Compensationâ€ in the definitive Proxy Statement is incorporated herein by reference.â€‹â€‹ITEM 12.Â Â Â Â Â Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Mattersâ€‹(a)Securities Authorized for issuance under Stock-Based Compensation PlansThe following table presents certain information regarding our Equity Compensation Plan in effect as of September 30, 2024:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â Â NumberÂ ofÂ securitiesÂ toÂ beÂ Â Â Â â€‹Â Â Â Â Â NumberÂ ofÂ securitiesâ€‹â€‹issuedÂ uponÂ exerciseÂ ofâ€‹WeightedÂ averageâ€‹remainingÂ availabl compensation plans approved by stockholdersÂ â€”Â Â â€”Â 1,435,439Equity compensation plans not approved by stockholdersÂ â€”Â Â â€”Â Â â€”TotalÂ â€”Â Â â€”Â 1,435,439â€‹(b)Security Ownership of Certain Beneficial OwnersThe information required by this item is incorporated herein by reference to the section captioned â€œSecurity Ownership of Certain Beneficial Ownersâ€ in the Proxy Statement.(c)Security Ownership of Management The information required by this item is incorporated herein by reference to the section captioned â€œProposal I â€“ Election of Directorsâ€ in the Proxy Statement. (d)Changes in ControlThe management of the Company knows of no arrangements, including any pledge by any person of securities of the Company, the operation of which may at a subsequent date result in a change in control of the registrant.â€‹â€‹â€‹ITEM 13.Â Â Â Â Â Certain Relationships and Related Transactions, and Director Independenceâ€‹The information required by this item is incorporated herein by reference to the sections captioned â€œProposal I â€“ Election of Directors â€“ Certain Relationships and Related Transactionsâ€ and â€œâ€“ Board Independenceâ€ of the Proxy Statement. â€‹ITEM 14.Â Â Â Â Â Principal Accountant Fees and Servicesâ€‹The information required by this item is incorporated herein by reference to the section captioned â€œProposal II â€“ Ratification of Independent Registered Public Accounting Firmâ€ of the Proxy Statement.â€‹36 Table of ContentsPART IVâ€‹ITEM 15.Â Â Â Â Â Exhibits and Financial Statement Schedulesâ€‹The exhibits and financial statement schedules filed as a part of this Annual Report on Form 10-K are as follows:â€‹â€‹(a)(1) Â Consolidated Financial Statementsâ€‹â€‹Energy Services of America Corporationâ€‹â€‹Report of Independent Registered Public Accounting Firm (PCAOB ID 1013)â€‹F-1â€‹Report of Independent Registered Public Accounting Firm (PCAOB ID 23)â€‹F-4â€‹Consolidated Balance Sheets, September 30, 2024 and September 30, 2023.â€‹F-5â€‹Consolidated Statements of Income, Years Ended September 30, 2024 and September 30, 2023.â€‹F-6â€‹Consolidated Statements of Cash Flows, Years Ended September 30, 2024 and September 30, 2023.â€‹F-7â€‹Consolidated Statements of Changes in Shareholdersâ€™ Equity, Years Ended September 30, 2024 and September 30, 2023.â€‹F-8â€‹Notes to Consolidated Financial Statements.â€‹F-9(a)(2)â€‹Consolidated Financial Statement Schedulesâ€‹No financial statement schedules are filed because the required information is not applicable or is included in the consolidated financial statements or related notes.â€‹(a)(3)â€‹Exhibitsâ€‹37 Table of ContentsExhibit No.Â Â Â Â Â Description2.1â€‹Asset Purchase Agreement dated October 30, 2024 (9)3.1â€‹Amended and Restated Certificate of Incorporation (1)3.2â€‹Bylaws (1)3.3â€‹Certificate of Amendment to the Registrantâ€™s Certificate of Incorporation (1)3.4â€‹Certificate of Designations Series A Preferred Stock (4)4.1â€‹Form of Certificate of Common Stock (1)4.2â€‹Description of Common Stock (5)10.1â€‹Form of Investment Management Trust Agreement between Continental Stock Transfer & Trust Company and the Registrant (1)10.2â€‹Form of Stock Escrow Agreement between the Registrant, Continental Stock Transfer & Trust Company and the Initial Stockholders (1)10.3â€‹Form of Letter Agreement between Chapman Printing Co. and the Registrant regarding administrative support (1)10.4â€‹Form of Amended Registration Rights Agreement among the Registrant and the Initial Stockholders (1)10.5â€‹Energy Services of America Corporation Employee Stock Purchase Plan (2)10.6â€‹Energy Services of America Corporation 2022 Equity Incentive Plan (7)14â€‹Code of Ethics (1)16.1â€‹Letter disclosing combination dated November 1, 2021, from Baker Tilly US, LLP (6)16.2â€‹Letter of Agreement dated November 1, 2021, from Baker Tilly US, LLP (6)16.3â€‹Letter of Baker Tilly US, LLP dated February 20, 2024 (8)19â€‹Insider Trading Policy21â€‹List of subsidiaries23.1â€‹Consent of Urish Popeck & Co., LLC23.2â€‹Consent of Baker Tilly US, LLP31.1â€‹Certification of Chief Executive Officer pursuant to Rule 13a-14(a) of the Securities Exchange Act of 1934, as amended, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.31.2â€‹Certification of Chief Financial Officer pursuant to Rule 13a-14(a) of the Securities Exchange Act of 1934, as amended, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.32.1â€‹Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.97â€‹Policy Related to Recovery of Erroneously Awarded Compensation101.INSâ€‹XBRL Instance Document101.SCHâ€‹XBRL Taxonomy Extension Schema Document101.CALâ€‹XBRL Taxonomy Extension Calculation Linkbase Document101.DEFâ€‹XBRL Taxonomy Extension Definition Linkbase Document101.LABâ€‹XBRL Taxonomy Extension Label Linkbase Document101.PREâ€‹XBRL Taxonomy Extension Presentation Linkbase Document(1)Incorporated by reference to the Registration Statement on Form S-1 of Energy Services of America Corp. (file no. 333-133111), originally filed with the Securities and Exchange Commission on April 7, 2006, as amended.(2)Filed as Appendix A to the Schedule 14-A filed with the Securities and Exchange Commission on October 16, 2008.(3)Filed as Appendix A to the Schedule 14-A filed with the Securities and Exchange Commission on July 2, 2010.(4)Incorporated by reference to the Registrantâ€™s Current Report on Form 8-K filed with the Securities and Exchange Commission on August 8, 2013. (5)Incorporated by reference to the Registrantâ€™s Annual Report on Form 10-K filed with the Securities and Exchange Commission on December 20, 2019.(6)Incorporated by reference to the Registrantâ€™s Current Report on Form 8-K filed with the Securities and Exchange Commission on November 5, 2021. (7)Incorporated by reference to the Registrantâ€™s Current Report on Form 8-K filed with the Securities and Exchange Commission on February 18, 2022.(8)Incorporated by reference to the Registrantâ€™s Current Report on Form 8-K filed with the Securities and Exchange Commission on February 20, 2024.(9)Incorporated by reference to the Registrantâ€™s Current Report on Form 8-K filed with the Securities and Exchange Commission on November 4, 2024.â€‹(b) The exhibits listed under (a)(3) above are filed herewith.(c) Not applicable.â€‹ITEM 16.Â Â Â Â Â Form 10-K Summaryâ€‹None.â€‹38 Table of Contentsâ€‹SIGNATURESâ€‹Pursuant to the requirements of Section 13 of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.â€‹â€‹â€‹â€‹â€‹ENERGY SERVICES OF AMERICA CORPORATIONâ€‹â€‹â€‹Date: December 19, 2024By:Â /s/ Douglas V. Reynoldsâ€‹â€‹Douglas V. Reynoldsâ€‹â€‹President and Chief Executive Officerâ€‹â€‹(Duly Authorized Representative)â€‹Pursuant to the requirements of the Securities Exchange of 1934, this report has been signed by the following persons on behalf of the Registrant and in the capacities and on the dates indicated.â€‹â€‹Name Â Position Â Dateâ€‹â€‹â€‹â€‹â€‹â€‹By/s/ Marshall T. Reynoldsâ€‹Chairman of the Boardâ€‹December 19, 2024â€‹Marshall T. Reynoldsâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹By/s/ Jack Reynoldsâ€‹Directorâ€‹December 19, 2024â€‹Jack R. Reynoldsâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹By/s/ Charles P. Crimmelâ€‹Chief Financial Officer â€‹December 19, 2024â€‹Charles P. Crimmelâ€‹(Principal Financial and Accounting Officer)â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹By/s/ Amy E. Abrahamâ€‹Directorâ€‹â€‹â€‹Amy E. Abrahamâ€‹â€‹â€‹December 19, 2024â€‹â€‹â€‹â€‹â€‹â€‹By/s/ Joseph L. Williamsâ€‹Directorâ€‹December 19, 2024â€‹Joseph L. Williamsâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹By/s/ Mark S. Princeâ€‹Directorâ€‹December 19, 2024â€‹Mark S. Princeâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹By/s/ Frank S. Lucenteâ€‹Directorâ€‹December 19, 2024â€‹Frank S. Lucenteâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹By/s/ Patrick J. Farrellâ€‹Directorâ€‹December 19, 2024â€‹Patrick J. Farrellâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹By/s/ Douglas V. Reynoldsâ€‹President and Chiefâ€‹December 19, 2024â€‹Douglas V. Reynoldsâ€‹Executive Officer, and Directorâ€‹â€‹â€‹(Principal Executive Officer)â€‹â€‹â€‹â€‹â€‹39 Table of ContentsReport of Independent Registered Public Accounting FirmShareholders and Board of DirectorsEnergy Services of America CorporationHuntington, West Virginia â€‹Opinion on the Consolidated Financial StatementsWe have audited the accompanying consolidated balance sheet of Energy Services of America Corporation (the â€œCompanyâ€) as of September 30, 2024, the related consolidated statements of income, changes in shareholdersâ€™ equity, and cash flows for the year then ended, and the related notes (collectively referred to as the consolidated financial statements). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at September 30, 2024, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (â€œPCAOBâ€), the Company's internal control over financial reporting as of September 30, 2024, based on criteria established in Internal Control â€“ Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (â€œCOSOâ€) and our report dated December 19, 2024 expressed an unqualified opinion thereon.Basis for OpinionThese consolidated financial statements are the responsibility of the Companyâ€™s management. Our responsibility is to express an opinion on the Companyâ€™s consolidated financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (â€œPCAOBâ€) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud.Our audit included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audit provides a reasonable basis for our opinion.Critical Audit MatterThe critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the consolidated financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of the critical audit matter does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing separate opinions on the critical audit matter or on the accounts or disclosures to which it relates.Revenue RecognitionCritical Audit Matter DescriptionThe Company recognizes revenue upon transfer of control of promised services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those services.Significant judgment is exercised by the Company in determining revenue recognition for customer agreements, and include the pattern of delivery (i.e., timing of when revenue is recognized) for each distinct performance obligation.F-1 Table of ContentsThe related audit effort in evaluating managementâ€™s judgments in determining revenue recognition for customer agreements required a high degree of auditor judgment.How the Critical Audit Matter was Addressed in the AuditThe primary procedures we performed to address this critical audit matter included:â—Evaluated the Companyâ€™s estimated revenue and costs to complete by obtaining and analyzing supporting documentation of managementâ€™s estimates of variable consideration and contract costs.â—Compared contract profitability estimates in the current year to historical estimates and actual performance.â—Tested samples of completed and in-process contracts and contract transactions by inspecting the underlying customer contracts, contract billing data, and contract cost source documentation, and evaluated the Companyâ€™s recognition of contract assets, liabilities, revenue, and costs of revenue in accordance with the Companyâ€™s revenue recognition policy./s/ Urish Popeck & Co., LLCWe have served as the Company's auditor since 2024.Pittsburgh, PAâ€‹December 19, 2024â€‹F-2 Table of ContentsReport of Independent Registered Public Accounting Firm Shareholders and Board of DirectorsEnergy Services of America CorporationHuntington, West Virginiaâ€‹Opinion on Internal Control over Financial ReportingWe have audited Energy Services of America Corporationâ€™s (the â€œCompanyâ€™sâ€) internal control over financial reporting as of September 30, 2024, based on criteria established in Internal Control â€“ Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (the â€œCOSO criteriaâ€). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2024, based on the COSO criteria. We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (â€œPCAOBâ€), the consolidated balance sheet of the Company as of September 30, 2024, the related consolidated statements of income, changes in shareholdersâ€™ equity, and cash flows for the year then ended, and the related notes and our report dated December 19, 2024 expressed an unqualified opinion thereon.Basis for OpinionThe Companyâ€™s management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Item 9A, Controls and Procedures. Our responsibility is to express an opinion on the Companyâ€™s internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.We conducted our audit of internal control over financial reporting in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.Definition and Limitations of Internal Control over Financial ReportingA companyâ€™s internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A companyâ€™s internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the companyâ€™s assets that could have a material effect on the financial statements.Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. /s/ Urish Popeck & Co., LLCPittsburgh, PADecember 19, 2024â€‹F-3 Table of Contentsâ€‹Report of Independent Registered Public Accounting FirmTo the Shareholders and Board of DirectorsEnergy Services of America CorporationHuntington, West Virginia â€‹Opinion on the Consolidated Financial Statementsâ€‹We have audited the accompanying consolidated balance sheet of Energy Services of America Corporation and subsidiaries (the Company) as of September 30, 2023, and the related consolidated statements of income, changes in shareholdersâ€™ equity and cash flows, for the year ended September 30, 2023, and the related notes (collectively referred to as the â€œconsolidated financial statementsâ€). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of September 30, 2023, and the results of their operations and their cash flows for the year ended September 30, 2023, in conformity with accounting principles generally accepted in the United States of America.â€‹Basis for Opinionâ€‹These consolidated financial statements are the responsibility of the Companyâ€™s management. Our responsibility is to express an opinion on the Companyâ€™s consolidated financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (â€œPCAOBâ€) and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.â€‹We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of their internal control over financial reporting. As part of our audit we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an

opinion on the effectiveness of the Companyâ€™s internal control over financial reporting. Accordingly, we express no such opinion.â€‹Our audit included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audit provides a reasonable basis for our opinion.â€‹â€‹/s/ Baker Tilly US, LLPâ€‹We served as the Companyâ€™s auditor from 2008 to 2024.â€‹Pittsburgh, PennsylvaniaJanuary 16, 2024â€‹F-4 Table of ContentsENERGY SERVICES OF AMERICA CORPORATIONCONSOLIDATED BALANCE SHEETSAs of September 30, 2024 and 2023â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â Â 2024Â Â Â Â 2023Assetsâ€‹â€‹Â Â â€‹â€‹Â Â Current assetsâ€‹â€‹Â Â â€‹â€‹Â Â Cash and cash equivalentsâ€‹$ 12,926,036â€‹$ 16,431,572Accounts receivable-tradeâ€‹Â 56,802,844â€‹Â 51,219,958Allowance for doubtful accountsâ€‹Â (738,526)â€‹Â (51,063)Retainages receivableâ€‹Â 11,704,281â€‹Â 7,589,749Other receivablesâ€‹Â 1,047,952â€‹Â 516,968Contract assetsâ€‹Â 24,595,792â€‹Â 15,955,220Prepaid expenses and otherâ€‹Â 4,088,550â€‹Â 3,520,178Total current assetsâ€‹Â 110,426,929â€‹Â 95,182,582â€‹â€‹â€‹â€‹â€‹â€‹â€‹Property, plant and equipment, at costâ€‹Â 91,885,621â€‹Â 84,329,349less accumulated depreciationâ€‹Â (53,749,907)â€‹Â (47,799,840)Total fixed assetsâ€‹Â 38,135,714â€‹Â 36,529,509â€‹â€‹â€‹â€‹â€‹â€‹Right-of-use assets-operating leasesâ€‹â€‹ 2,531,227â€‹â€‹ 3,326,405Intangible assets, netâ€‹â€‹ 3,065,576â€‹â€‹ 3,383,099Goodwillâ€‹â€‹ 4,087,554â€‹â€‹ 4,087,554â€‹â€‹â€‹â€‹â€‹â€‹â€‹Total assetsâ€‹$ 158,247,000â€‹$ 142,509,149â€‹â€‹â€‹â€‹â€‹â€‹â€‹Liabilities and shareholdersâ€™ equityâ€‹Â â€‹â€‹Â â€‹Current liabilitiesâ€‹Â â€‹â€‹Â â€‹Current maturities of long-term debtâ€‹$ 6,372,915â€‹$ 6,107,277Current maturities of lines of credit and short-term borrowingsâ€‹Â 10,292,676â€‹Â 19,847,470Current maturities of operating lease liabilitiesâ€‹â€‹ 907,503â€‹â€‹ 1,075,815Accounts payableâ€‹Â 23,673,659â€‹Â 22,026,639Accrued expenses and other current liabilitiesâ€‹Â 13,855,533â€‹Â 13,103,944Contract liabilitiesâ€‹Â 16,950,988â€‹Â 17,743,001Income tax payableâ€‹Â 2,195,278â€‹Â â€”Total current liabilitiesâ€‹Â 74,248,552â€‹Â 79,904,146â€‹â€‹â€‹â€‹â€‹â€‹Long-term debt, less current maturitiesâ€‹Â 17,187,992â€‹Â 18,870,529Long-term operating lease liabilities, less current maturitiesâ€‹â€‹ 1,625,424â€‹â€‹ 2,274,975Deferred tax liabilityâ€‹Â 6,490,888â€‹Â 6,870,510Total liabilitiesâ€‹Â 99,552,856â€‹Â 107,920,160â€‹â€‹â€‹â€‹â€‹â€‹â€‹Shareholdersâ€™ equityâ€‹Â â€‹â€‹Â â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Common stock, $.0001 par value Authorized 50,000,000 shares, 17,860,413 issued and 16,570,685 outstanding at September 30, 2024 and 17,850,012 issued and 16,567,185 outstanding at September 30, 2023â€‹Â 1,790â€‹Â 1,789â€‹â€‹â€‹â€‹â€‹â€‹â€‹Treasury stock, 1,289,728 shares at September 30, 2024 and 1,318,430 at 2023â€‹Â (133)â€‹Â (132)â€‹â€‹â€‹â€‹â€‹â€‹â€‹Additional paid in capitalâ€‹Â 60,282,921â€‹Â 60,288,745Retained deficitâ€‹Â (1,590,434)â€‹Â (25,701,413)Total shareholdersâ€™ equityâ€‹Â 58,694,144â€‹Â 34,588,989Total liabilities and shareholdersâ€™ equityâ€‹$ 158,247,000â€‹$ 142,509,149â€‹The Accompanying Notes are an Integral Part of These Consolidated Financial StatementsF-5 Table of ContentsENERGY SERVICES OF AMERICA CORPORATIONCONSOLIDATED STATEMENTS OF INCOMEFor theÂ years ended September 30, 2024 and 2023â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹ â€‹Â Â Â Â 2024Â Â Â Â 2023Revenueâ€‹$ 351,876,861â€‹$ 304,104,492â€‹â€‹Â â€‹â€‹Â â€‹Cost of revenueâ€‹Â 301,922,545â€‹Â 267,291,157â€‹â€‹Â â€‹â€‹Â â€‹Gross profitâ€‹Â 49,954,316â€‹Â 36,813,335â€‹â€‹Â â€‹â€‹Â â€‹Selling and administrative expensesâ€‹Â 30,119,070â€‹Â 23,776,898Income from operationsâ€‹Â 19,835,246â€‹Â 13,036,437â€‹â€‹Â â€‹â€‹Â â€‹Other income (expense)â€‹Â â€‹â€‹Â â€‹Interest incomeâ€‹Â â€”â€‹Â 196Proceeds from lawsuit judgementâ€‹â€‹ 15,634,499â€‹â€‹ â€”Other nonoperating expenseâ€‹Â (21,561)â€‹Â (287,602)Interest expenseâ€‹Â (2,188,609)â€‹Â (2,406,839)Gain on sale of equipmentâ€‹Â 261,102â€‹Â 34,478â€‹â€‹Â 13,685,431â€‹Â (2,659,767)â€‹â€‹Â â€‹â€‹Â â€‹Income before income taxesâ€‹Â 33,520,677â€‹Â 10,376,670â€‹â€‹Â â€‹â€‹Â â€‹Income tax expenseâ€‹Â 8,415,667â€‹Â 2,975,250â€‹â€‹Â â€‹â€‹Â â€‹Net incomeâ€‹â€‹ 25,105,010â€‹â€‹ 7,401,420â€‹â€‹Â â€‹â€‹Â â€‹Weighted average shares outstanding-basicâ€‹Â 16,570,289â€‹Â 16,646,086â€‹â€‹Â â€‹â€‹Â â€‹Weighted average shares-dilutedâ€‹Â 16,608,038â€‹Â 16,670,963â€‹â€‹Â â€‹â€‹Â â€‹Earnings per shareâ€‹â€‹â€‹â€‹â€‹â€‹â€‹ available to common shareholdersâ€‹$ 1.52â€‹$ 0.44â€‹â€‹Â â€‹â€‹Â â€‹Earnings per share-dilutedâ€‹â€‹â€‹â€‹â€‹â€‹ â€‹ available to common shareholdersâ€‹$ 1.51â€‹$ 0.44â€‹The Accompanying Notes are an Integral Part of These Consolidated Financial Statementsâ€‹F-6 Table of ContentsENERGY SERVICES OF AMERICA CORPORATIONCONSOLIDATED STATEMENTS OF CASH FLOWSFor theÂ years ended September 30, 2024 and 2023â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹ â€‹Â Â Â Â 2024Â Â Â Â 2023Cash flows from operating activities:â€‹â€‹Â Â â€‹â€‹Â Â Net incomeâ€‹$ 25,105,010â€‹$ 7,401,420Adjustments to reconcile net income to net cash provided by operating activities:â€‹Â â€‹â€‹Â Â â€‹Depreciation expenseâ€‹Â 8,539,400â€‹Â 7,316,594Accreted interest on PPP loansâ€‹â€‹ 108,356â€‹â€‹ 99,789Gain on sale of equipmentâ€‹Â (261,102)â€‹Â (34,478)Provision for deferred taxesâ€‹Â (379,622)â€‹Â 2,415,431Provision for bad debtsâ€‹â€‹ 687,463â€‹â€‹ â€”Vested restricted stock award compensationâ€‹â€‹ 35,556â€‹â€‹ â€”Amortization of intangible assetsâ€‹â€‹ 438,623â€‹â€‹ 490,591Accreted interest on note payableâ€‹â€‹ 61,477â€‹â€‹ 54,687Increase in accounts receivable-tradeâ€‹Â (5,582,886)â€‹Â (12,713,982)Increase in retainage receivableâ€‹â€‹ (4,114,532)â€‹â€‹ (3,146,070)Increase in other receivablesâ€‹Â (530,984)â€‹Â (506,102)(Increase) decrease in contract assetsâ€‹Â (8,640,572)â€‹Â 154,373(Increase) decrease in prepaid expenses and otherâ€‹Â (568,372)â€‹Â 4,237,434Increase in accounts payableâ€‹â€‹ 1,647,020â€‹â€‹ 1,712,231Increase in accrued expenses and other current liabilitiesâ€‹Â 2,924,182â€‹Â 1,870,432(Decrease) increase in contract liabilitiesâ€‹Â (792,013)â€‹Â 11,715,423Net cash provided by operating activitiesâ€‹Â 18,677,004â€‹Â 21,067,773â€‹â€‹Â Â Â â€‹Â Â Â Cash flows from investing activities:â€‹Â Â Â â€‹Â Â Â Investment in property and equipmentâ€‹Â (8,755,349)â€‹Â (10,822,373)Acquisition of Heritage Paintingâ€‹â€‹ (300,000)â€‹â€‹ â€”Proceeds from sales of property and equipmentâ€‹Â 1,058,343â€‹Â 647,111Net cash used in investing activitiesâ€‹Â (7,997,006)â€‹Â (10,175,262)â€‹â€‹Â Â Â â€‹Â Â Â Cash flows from financing activities:â€‹Â Â Â â€‹Â Â Â Proceeds from long-term debtâ€‹Â â€”â€‹Â 3,100,000Borrowings on lines of credit and short term debt, net of (repayments)â€‹Â (9,663,150)â€‹Â 1,258,271Treasury stock purchasedâ€‹â€‹ (41,380)â€‹â€‹ (219,615)Cash dividend on common stockâ€‹â€‹ (994,031)â€‹â€‹ (833,360)Principal payments on long-term debtâ€‹â€‹ (3,486,973)â€‹â€‹ (5,193,709)Net cash used in financing activitiesâ€‹Â (14,185,534)â€‹Â (1,888,413)â€‹â€‹Â Â Â â€‹Â Â Â (Decrease) increase in cash and cash equivalentsâ€‹Â (3,505,536)â€‹Â 9,004,098Cash and cash equivalents beginning of periodâ€‹Â 16,431,572â€‹Â 7,427,474Cash and cash equivalents end of periodâ€‹$ 12,926,036â€‹$ 16,431,572â€‹â€‹Â Â Â â€‹Â Â Â Supplemental schedule of noncash investing and financing activities:â€‹Â Â Â â€‹Â Â Â Purchases of property & equipment under financing agreementsâ€‹$ 1,195,682â€‹$ 975,643Prepaid insurance premiums financedâ€‹$ â€”â€‹$ 3,811,644Line of credit moved to long-term note for equipment purchasesâ€‹$ 812,915â€‹$ 8,487,085Additions to operating lease right-of-use assets obtained from operating leasesâ€‹$ 265,941â€‹$ 2,590,566â€‹â€‹â€‹â€‹â€‹â€‹â€‹Supplemental disclosures of cash flows information:â€‹Â Â Â â€‹Â Â Â Cash paid during the year for:â€‹Â Â Â â€‹Â Â Â Interestâ€‹$ 2,074,246â€‹$ 2,302,976Income taxes â€‹$ 7,008,491â€‹$ 28,589â€‹The Accompanying Notes are an Integral Part of These Consolidated Financial Statementsâ€‹F-7 Table of ContentsENERGY SERVICES OF AMERICA CORPORATIONCONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERSâ€™ EQUITYFor theÂ years ended September 30, 2024 and 2023â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹

for nonbinding single dealer quotes not corroborated by observable market data.A financial instrumentâ€™s categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.The carrying amount for borrowings under the Companyâ€™s revolving credit facility approximates fair value because of the variable market interest rate charged to the Company for these borrowings. The fair value of the Companyâ€™s long term fixed-rate debt was estimated using a discounted cash flow analysis and a yield rate that was estimated based on the borrowing rates currently available F-10 Table of Contentsto the Company for bank loans with similar terms and maturities. The fair value of the aggregate principal amount of the Companyâ€™s fixed-rate debt of $25.6 million at September 30, 2024 was $24.7Â million. The fair value of the aggregate principal amount of the Companyâ€™s fixed-rate debt of $33.8 million at September 30, 2023 was $32.1Â million.All other current assets and liabilities are carried at a net realizable value which approximates fair value because of their short duration to maturity.Accounts Receivable and Allowance for Doubtful AccountsThe Companyâ€™s accounts receivable consists of amounts that have been billed to customers. Collateral is generally not required. A majority of the Companyâ€™s contracts have monthly billing terms and payment terms within 30 to 45 days after invoices have been issued. The Company attempts to negotiate two-week billing terms and 15-day payment terms on larger projects. The timing of billings to customers may generate contract assets or contract liabilities. Certain construction contracts include retention provisions to provide assurance to our customers that we will perform in accordance with the contract terms and are therefore not considered a financing benefit. The balances billed but not paid by customers pursuant to these provisions generally become due upon completion and acceptance of the project work or products by the customer. We have determined there are no significant financing components in our contracts as of and for the years ended September 30, 2024 and 2023.Retainage billed but not paid pursuant to contract provisions will be due upon completion of the contracts. Based on the Companyâ€™s experience, management considers all amounts classified as retainage receivable to be collectible. A majority of retainage receivable amounts are expected to be collected within the next fiscalÂ year.The Company provides an allowance for doubtful accounts when collection of an account or note receivable is considered doubtful, and receivables are written off against the allowance when deemed uncollectible. Inherent in the assessment of the allowance for doubtful accounts are certain judgments and estimates including, among others, the customerâ€™s access to capital, the customerâ€™s willingness or ability to pay, general economic conditions and the ongoing relationship with the customer.Property and EquipmentProperty and equipment are recorded at cost. Costs which extend the useful lives or increase the productivity of the assets are capitalized, while normal repairs and maintenance that do not extend the useful life or increase productivity of the asset are expensed as incurred. Property and equipment are depreciated principally on the straight-line method over the estimated useful lives of the assets: buildings 39 years; operating equipment and vehicles 5-7 years; and office equipment, furniture and fixtures 5-7 years.Intangible AssetsAcquired intangible assets subject to amortization are amortized on a straight-line basis, which approximates the pattern in which the economic benefit of the respective intangible assets is realized, over their respective estimated useful lives. The definite-lived identifiable intangible assets recognized as part of the Companyâ€™s business combinations were initially recorded at their estimated fair value.Impairment of Long-Lived AssetsA long-lived asset shall be tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If an evaluation is required, the estimated future undiscounted cash flows associated with the asset would be compared to the assetâ€™s carrying amount to determine if a write-down to market value is required. ClaimsClaims are amounts in excess of the agreed contract price that a contractor seeks to collect from customers or others for customer-caused delays, errors in specifications and designs, contract terminations, change orders in dispute or unapproved as to both scope and price, or other causes of unanticipated additional costs. The Company records revenue on claims that management believes are probable. Revenue from a claim is recorded only to the extent that contract costs relating to the claim have been incurred.F-11 Table of ContentsSelf -InsuranceThe Company has its workers compensation, general liability and auto insurance through a captive insurance company. While the Company believes that this arrangement has been very beneficial in reducing and stabilizing insurance costs, the Company has to maintain a surety deposit to guarantee payment of premiums. The surety deposit had a balance of $2.0 million and $1.9 million as of September 30, 2024 and 2023, respectively, which is in â€œPrepaid expenses and otherâ€ on the Companyâ€™s Consolidated Balance Sheets. Should the captive experience severe losses over an extended period, it could increase the Companyâ€™s insurance expense or surety deposit required.AdvertisingAll advertising costs are expensed as incurred. Total advertising expenses were $279,000 and $138,000 for theÂ years ended September 30, 2024 and 2023, respectively.Stock Compensation PlansThe Company accounts for its equity-based compensation as prescribed by U.S. GAAP for share-based payments. The Company has adopted a fair value-based method of accounting for employee equity-based plans, whereby compensation cost is measured at the grant date based on the fair value of the award and is recognized over the service period, which is usually the vesting period. As a result, compensation expense relating to stock compensation plans will be reflected in net income as part of â€œSelling and administrative expensesâ€ on the consolidated statements of income.Income TaxesThe Company and all subsidiaries file a consolidated federal and various state income tax returns on a fiscalÂ year basis. With few exceptions, the Company is no longer subject to U.S. federal, state, or local income tax examinations forÂ years ending prior to SeptemberÂ 30, 2021. The Company follows the liability method of accounting for income taxes in accordance with U.S. GAAP. Under this method, deferred tax assets and liabilities are recorded for future tax consequences of temporary differences between financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that are expected to be in effect when the underlying assets or liabilities are recovered or settled. A valuation allowance is established to reduce deferred tax assets if it is more likely than not that a deferred tax asset will not be realized. U.S. GAAP also prescribes a comprehensive model for how companies should recognize, measure, present and disclose in their financial statements uncertain tax positions taken or to be taken on a tax return. This evaluation is a two-step process. First, the recognition process determines if it is more likely than not that a tax position will be sustained based on the merits of the tax position upon examination by the appropriate taxing authority. Second, a measurement process is calculated to determine the amount of benefit/expense to recognize in the financial statements if a tax position meets the more likely than not recognition threshold. The tax position is measured at the greatest amount of benefit/expense that is more likely than not of being realized upon ultimate settlement. Any interest and penalty related to the unrecognized tax benefits, as the result of recognition of tax obligations resulting from uncertain tax positions, are included in general and administrative expenses. The Company had not recognized any uncertain tax positions at September 30, 2024 or 2023.Earnings Per Common ShareBasic earnings per share is computed using the weighted average number of common shares outstanding during theÂ year, and diluted earnings per share is computed using the weighted average number of common shares outstanding during theÂ year adjusted for all potentially dilutive common stock equivalents, except in cases where the effect of the common stock equivalent would be anti-dilutive.Collective Bargaining AgreementsCertain Energy Services subsidiaries are party to collective bargaining agreements with unions representing members that are employed by the Company. The agreements require such subsidiaries to pay specified wages and provide certain benefits to the union employees. These agreements expire at various times and have typically been renegotiated and renewed on terms that are similar to the ones contained in the expiring agreements.F-12 Table of ContentsUnder certain collective bargaining agreements, the applicable Energy Services subsidiary is required to make contributions to multi-employer pension plans. If the subsidiary were to cease participation in one or more of these plans, a liability could potentially be assessed related to any underfunding of these plans. The amount of such an assessment, were one to be made, cannot be reasonably estimated.Litigation CostsThe Company recognizes reserves when it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. Litigation costs are expensed as incurred.Treasury StockWhen the Companyâ€™s stock is retired or repurchased for constructive retirement (with or without an intention to retire the stock formally in accordance with applicable laws), an excess of par or stated value over the cost of treasury shares is credited to additional paid-in capital.New Accounting PronouncementsOn October 28, 2021, the Financial Accounting Standards Board (â€œFASBâ€) released Accounting Standards Update (â€œASUâ€) 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers. The amendments of this ASU require entities to apply Topic 606 to recognize and measure contract assets and contract liabilities in a business combination. The amendments improve comparability after the business combination by providing consistent recognition and measurement guidance for revenue contracts with customers acquired in a business combination and revenue contracts with customers not acquired in a business combination. The amendments are effective for public business entities for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2022. For all other entities they are effective for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2023. Entities should apply the amendments prospectively to business combinations that occur after the effective date. Early adoption is permitted, including in any interim period, for public business entities for periods for which financial statements have not yet been issued, and for all other entities for periods for which financial statements have not yet been made available for issuance. The Company is currently assessing the effect that ASU 2021-08 will have on its results of operations, financial position and cash flows; however, the Company does not expect a significant impact.â€‹3.ACCOUNTING FOR PPP LOANSDue to the economic uncertainties created by COVID-19 and limited operating funds available, the Company applied for loans under the PPP. On April 15, 2020, the Company and its subsidiaries, C.J. Hughes, Contractors Rental and Nitro, entered into separate PPP notes effective April 7, 2020, with its Lender in an aggregate principal amount of $13.1 million pursuant to the PPP Loans. In a special meeting held on April 27, 2020, the Board of Directors of the Company unanimously voted to return $3.3 million of the PPP Loans after discussing the financing needs of the Company and subsidiaries. That left the Company and subsidiaries with $9.8 million in PPP Loans to fund operations. During fiscal year 2021, the Company received notice that the SBA had granted forgiveness of the $9.8 million of PPP Loans and the SBA repaid the Lender in full. The forgiveness was recorded as other income for the fiscal year ended September 30, 2021.During April 2023, management received notification from the SBA that one of the Companyâ€™s forgiveness applications related to the PPP Loans was under review. As part of the review, the SBA requested additional payroll information. Additionally, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits.Â The requested information was subsequently provided to the SBA through the Lender. The Company recognizes that there is a possibility that the SBA could reverse its previous determination on the forgiveness of the PPP Loans. As a result of this uncertainty, the Company restated the previously issued financial statements of the Company that were included in the Reports. The Company has recorded a short-term borrowing due to the SBA inquiry for the full $9.8 million, plus accrued interest for all periods presented.During July 2023, management received notification from the SBA that two additional forgiveness applications related to the PPP Loans were under review. As part of the review, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits. The requested information was subsequently provided to the SBA through the Lender.F-13 Table of ContentsBorrowers must retain PPP documentation for at least six years after the date the loan is forgiven or paid in full, and the SBA and SBA Inspector General must be granted these files upon request. The SBA could revisit its forgiveness decision and determine that the Company does not qualify in whole or in part for loan forgiveness and demand repayment of the loans. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Companyâ€™s certification. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects.â€‹â€‹4.REVENUE RECOGNITIONOur revenue is primarily derived from construction contracts that can span several quarters. We recognize revenue in accordance with ASC Topic 606, Revenue from Contracts with Customers (â€œASC 606â€ or â€œTopic 606â€) which provides for a five-step model for recognizing revenue from contracts with customers as follows:1.Identify the contract2.Identify performance obligations3.Determine the transaction price4.Allocate the transaction price5.Recognize revenueThe accuracy of our revenue and profit recognition in a given period depends on the accuracy of our estimates of the cost to complete each project. We believe our experience allows us to create materially reliable estimates. There are a number of factors that can contribute to changes in estimates of contract cost and profitability. The most significant of these include:â—the completeness and accuracy of the original bid;â—costs associated with scope changes;â—changes in costs of labor and/or materials;â—extended overhead and other costs due to owner, weather and other delays;â—subcontractor performance issues;â—changes in productivity expectations;â—site conditions that differ from those assumed in the original bid;â—changes from original design on design-build projects;â—the availability and skill level of workers in the geographic location of the project;â—a change in the availability and proximity of equipment and materials;â—our ability to fully and promptly recover on affirmative claims and back charges for additional contract costs; andâ—the customerâ€™s ability to properly administer the contract.The foregoing factors, as well as the stage of completion of contracts in process and the mix of contracts at different margins may cause fluctuations in gross profit from period to period. Significant changes in cost estimates, particularly in our larger, more complex projects, could have a significant effect on our profitability.Our contract assets include cost and estimated earnings in excess of billings that represent amounts earned and reimbursable under contracts, including claim recovery estimates, but have a conditional right for billing and payment such as achievement of milestones or completion of the project. Except for customer affirmative claims, generally, such unbilled amounts will become billable according to the contract terms and generally will be billed and collected over the next three months. Settlement with the customer of outstanding affirmative claims is dependent on the claims resolution process and could extend beyond one year. Based on our historical experience, we generally consider the collection risk related to billable amounts to be low. When events or conditions indicate that it is probable that the amounts outstanding become unbillable, the transaction price and associated contract asset is reduced.Our contract liabilities consist of provisions for losses and billings in excess of costs and estimated earnings. Provisions for losses, if incurred, are recognized in the consolidated statements of income at the uncompleted performance obligation level for total estimated losses in the period that evidence indicates that the estimated total cost of a performance obligation exceeds its estimated total revenue. Billings in excess of costs and estimated earnings are billings to customers on contracts in advance of work performed, including advance payments negotiated as a contract condition. Generally, unearned project-related costs will be earned over the next twelve months.F-14 Table of Contentsâ€‹5.DISAGGREGATION OF REVENUEThe Company disaggregates revenue based on the following lines of service: (1) Gas & Water Distribution, (2) Gas & Petroleum Transmission, and (3) Electrical, Mechanical, & General services and construction. Certain reclassifications have been made to the year ended September 30, 2023, to reflect the current presentation. Our contract types are: Lump Sum, Unit Price, Cost Plus and T&M. The following tables present our disaggregated revenue for the fiscal years ended September 30, 2024 and 2023:â€‹â€‹â€‹

and unresolved contract modifications and claims.For the year ended September 30, 2024, there was no significant amount of revenue recognized as a result of changes in contract transaction price related to performance obligations that were satisfied prior to September 30, 2023.For the year ended September 30, 2023, there was no significant amount of revenue recognized as a result of changes in contract transaction price related to performance obligations that were satisfied prior to September 30, 2022.At September 30, 2024, the Company had $158.6 million in remaining unsatisfied performance obligations, in which revenue is expected to be recognized in less than twelve months.8.ALLOWANCE FOR DOUBTFUL ACCOUNTSActivity in the Companyâ€™s allowance for doubtful accounts consists of the following:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹ â€‹â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€‹Â Â Â Â Â 2024Â Â Â Â Â 2023 â€‹â€‹â€‹â€‹â€‹â€‹â€‹Balance at beginning of periodâ€‹$ 51,063â€‹$ 70,310Charged to expenseâ€‹Â 687,463â€‹Â â€”Deductions for uncollectible receivables written off, net of recoveriesâ€‹Â â€”â€‹Â (19,247)Balance at end of periodâ€‹$ 738,526â€‹$ 51,063â€‹â€‹F-16 Table of Contents9.UNCOMPLETED CONTRACTSCosts and estimated earnings in excess of billings on uncompleted contracts are included in contract assets on the Consolidated Balance Sheets. Billings in excess of costs and estimated earnings on uncompleted contracts are included in contract liabilities on the Consolidated Balance Sheets.Costs, estimated earnings, and billings on uncompleted contracts are summarized as follows:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹

four-year agreement requires $250,000 principal installment payments on or before the end of each twelve (12) full calendar month period beginning April 29, 2022. Interest payments due shall be calculated on F-23 Table of Contentsthe principal balance remaining and shall be at the stated rate of 3.5% per year. The Company has made $750,000 in principal payments on this note as of September 30, 2024.Subsequent to the April 29, 2022 acquisition of Tri-State Paving, the Company entered into an operating lease for facilities in Hurricane, West Virginia with Corns Enterprises. This thirty-six-month lease is treated as a right-of-use asset and has payments of $7,000 per month. The total net present value at inception was $236,000 with a carrying value of $46,000 at September 30, 2024.SQP made an equity investment of $156,000 in 1030 Quarrier Development, LLC (â€œDevelopmentâ€) in August 2022. Development is a variable interest entity (â€œVIEâ€) that is 75% owned by 1030 Quarrier Ventures, LLC (â€œVenturesâ€) and 25% owned by SQP. SQP is not the primary beneficiary of the VIE and therefore will not consolidate Development into its consolidated financial statements. Instead, SQP will apply the equity method of accounting for its investment in Development. Development, a 1% owner, and United Bank, a 99% owner, formed 1030 Quarrier Landlord, LLC (â€œLandlordâ€). Landlord decided to pursue the following development project (the â€œProjectâ€): a historical building at 1030 Quarrier Street, Charleston, West Virginia as well as associated land (the â€œPropertyâ€) was purchased to be developed/rehabilitated into a commercial project including apartments and commercial space. Upon the completion of development, the Property will be used to generate rental income. SQP has been awarded the construction contract for the Project. United Bank provided $5.0 million in loans to fund the Project. SQP and Ventures have jointly provided an unconditional guarantee for the $5.0 million of obligations associated with the Project.CJ Hughes entered into an agreement, cancelable at any time, with Construction Specialty Services (â€œCSSâ€), which is owned by Chuck Austin, the President of CJ Hughes. CSS rents equipment, periodically, to and as requested by CJ Hughes. The equipment rental rates are below the rates that the equipment can be rented from any unaffiliated rental company. CJ Hughes is not obliged to rent any equipment and does so only when CJ Hughes does not have equipment available of its own and would otherwise need to rent such equipment as the demand increases throughout the construction season. In the fiscal years 2023 and 2024, the rental amounts for these specific years were $387,000, and $318,000, respectively.Other than mentioned above, there were no new material related party transactions entered into during the fiscal year ended September 30, 2024.Certain Energy Services subsidiaries routinely engage in transactions in the normal course of business with each other, including sharing employee benefit plan coverage, payment for insurance and other expenses on behalf of other affiliates, and other services incidental to business of each of the affiliates. All revenue and related expense transactions, as well as the related accounts payable and accounts receivable have been eliminated in consolidation.20.LEASE OBLIGATIONSThe Company leases office space for SQP for $1,500 per month. The lease, which was originally signed on March 25, 2021, is for a period of two years with five one-year renewals available immediately following the end of the base term. The Company has only committed to a one-year renewal and is evaluating whether to renew for additional periods.The Company had two lease agreements for construction equipment with a combined amount of $160,000 that were paid in full as of September 30, 2024. The leases had a term of twenty-two months with a stated interest rate of 0%, combined monthly installment payments of $6,645 and were cancellable at any time without penalty. The Company exercised the right to purchase the equipment at the expiration of the leases by applying the two-month deposit paid. The related assets and finance lease obligations associated with these lease agreements had been included in the consolidated balance sheets within property, plant and equipment and long-term debt. The Company has two right-of-use operating leases acquired on April 29, 2022, as part of the Tri-State Paving, LLC transaction. The first operating lease, for the Hurricane, West Virginia facility, had a net present value of $236,000 at inception, and a carrying value of $46,000 at September 30, 2024. The 4.5% interest rate on the operating leases is based on the Companyâ€™s incremental borrowing rate at inception.The second operating lease, for the Chattanooga, Tennessee facility, had a net present value of $144,000 at inception, and expired on August 31, 2024. The lease was renewed for a two-year period with a net present value of $140,000 and had a carrying value of $123,000 at September 30, 2024. The 8.5% interest rate on the operating leases is based on the Companyâ€™s incremental borrowing rate at inception.F-24 Table of ContentsThe Company has a right-of-use operating lease with Enterprise acquired on August 11, 2022, as part of the Ryan Environmental acquisition. This lease agreement was initially for thirty-one vehicles with a net present value of $1.2 million. The Company subsequently netted forty-three additional leased vehicles with a net present value of $2.0 million. The right-of-use operating lease has a carrying value of $2.2 million at September 30, 2024. Each vehicle leased under the master lease program has its own implicit rate.The Company had a right-of-use operating lease with RICA Developers, LLC acquired on August 12, 2022, as part of the Ryan Environmental acquisition. This lease, for the Bridgeport, West Virginia facility, had a net present value of $140,000 at inception and no carrying value at September 30, 2023. The 4.5% interest rate on the operating lease was based on the Companyâ€™s incremental borrowing rate at inception. The Company has signed a one-year renewal agreement effective October 1, 2023 through September 30, 2024. The lease had a net present value of $125,000 at inception and no carrying value at September 30, 2024. The 8.5% interest rate on the operating lease was based on the Companyâ€™s incremental borrowing rate at inception. As of September 30, 2024, the Company has only committed to a one-year renewal and is evaluating whether to renew for additional periods.The Company has a right-of-use operating lease acquired on March 28, 2023. This lease, for the Winchester, Kentucky facility, had a net present value of $290,000 at inception and a carrying value of $161,000 at September 30, 2024. The 7.5% interest rate on the operating lease is based on the Companyâ€™s incremental borrowing rate at inception.Schedules related to the Companyâ€™s operating leases at fiscal year ended September 30, 2024 can be found below:â€‹â€‹â€‹

Companyâ€™s shares of common stock did not trade on a national exchange at that time. However, no assurance can be given as to the outcome if the SBA re-evaluates the Companyâ€™s loan certification. The SBA could determine that the Company does not qualify in whole or in part for loan forgiveness. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Companyâ€™s certification. The Company could be required to repay its PPP Loans. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects.â€‹25.ACQUISITIONSEnergy Services accounts for business combinations under the acquisition method in accordance with ASC Topic 805 â€œBusiness Combinationsâ€. Accordingly, for the transaction, the purchase price is allocated to the fair value of the assets acquired and liabilities assumed as of the date of the acquisition. In conjunction with ASC 805, upon receipt of final fair value estimates during the measurement period, which must be within one year of the acquisition date, Energy Services records any adjustments to the preliminary fair value estimates in the reporting period in which the adjustments are determined.On July 11, 2024, the Companyâ€™s Nitro subsidiary completed the acquisition of substantially all the physical assets of Heritage Painting, LLC (â€œHeritage Paintingâ€), a West Virginia corporation located in Poca, West Virginia for $300,000 cash. The operations of Heritage has been absorbed into Nitroâ€™s operations and is insignificant to the Companyâ€™s consolidated financial statements.The Heritage Painting acquisition purchase price is allocated in the table below:â€‹â€‹â€‹â€‹â€‹Property and equipmentÂ Â Â Â $ 178,900Customer relationshipsâ€‹â€‹ 121,100Totalâ€‹$ 300,000â€‹ASC 805-10-50-2 requires public companies that present comparative financial statements to present pro forma financial statements as though the business combination that occurred during the current fiscal year had occurred as of the beginning of the comparable prior annual reporting period. As allowed under ASC 805-10-50-2, the Company finds this information impracticable to F-29 Table of Contentsprovide for the periods presented due to the lack of availability of meaningful financial statements of the acquired companies that comply with U.S. GAAP.â€‹26.GOODWILL AND INTANGIBLE ASSETSâ€‹The Company follows the guidance of ASC 350-20-35-3 â€œIntangibles-Goodwill and Other (Topic 350)â€ which requires a company to record an impairment charge based on the excess of a reporting unitâ€™s carrying amount of goodwill over its fair value. Under the current guidance, companies can first choose to assess any impairment based on qualitative factors (Step 0). If a company fails this test or decides to bypass this step, it must proceed with a quantitative assessment of goodwill impairment. The Company did not have a goodwill impairment at September 30, 2024 or 2023.A table of the Companyâ€™s goodwill is
below:â€‹â€‹â€‹â€‹â€‹

financial reporting, which appear in the Annual Report on Form 10-K for the year ended September 30, 2024.â€‹/s/ Urish Popeck & Co., LLCâ€‹â€‹â€‹Pittsburgh, Pennsylvaniaâ€‹December 19, 2024â€‹â€‹ EX-23.2 5 esoa-20240930xex23d2.htm EX-23.2 Exhibit 23.2â€‹Consent of Independent Registered Public Accounting Firmâ€‹We consent to the incorporation by reference in Registration Statements (Nos. 333-264065 and 333-212234 on Form S-8, and No. 333-280025 on Form S-3) of Energy Services of America Corporation of our report dated January 16, 2024, relating to the consolidated financial statements as of and for the year ended September 30, 2023, which appear in the Annual Report on Form 10-K for the year ended September 30, 2024.â€‹/s/ Baker Tilly US, LLPâ€‹â€‹â€‹Pittsburgh, Pennsylvaniaâ€‹December 19, 2024â€‹â€‹ EX-31.1 6 esoa-20240930xex31d1.htm EX-31.1 ExhibitÂ 31.1Certification of Chief Executive OfficerPursuant to Section 302 of the Sarbanes-Oxley Act of 2002I, Douglas V. Reynolds, certify that:1.I have reviewed this Annual Report on Form 10-K of Energy Services of America Corporation;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, considering the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:a)designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;b)designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;c)evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; andd)disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and5.The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of registrantâ€™s Board of Directors (or persons performing the equivalent functions):a)all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; andb)any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting;Date: December 19, 2024/s/ Douglas V. Reynoldsâ€‹Douglas V. Reynoldsâ€‹President and Chief Executive Officerâ€‹ EX-31.2 7 esoa-20240930xex31d2.htm EX-31.2 ExhibitÂ 31.2Certification of Chief Financial OfficerPursuant to Section 302 of the Sarbanes-Oxley Act of 2002I, Charles P. Crimmel, certify that:1.I have reviewed this Annual Report on Form 10-K of Energy Services of America Corporation;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, considering the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:a)designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;b)designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;c)evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; andd)disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and5.The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of registrantâ€™s Board of Directors (or persons performing the equivalent functions):a)all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; andb)any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting;Date: December 19, 2024/s/ Charles P. Crimmelâ€‹Charles P. Crimmelâ€‹Chief Financial Officerâ€‹ EX-32.1 8 esoa-20240930xex32d1.htm EX-32.1 ExhibitÂ 32.1Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002Douglas V. Reynolds, President and Chief Executive Officer and Charles P. Crimmel, Chief Financial Officer of Energy Services of America Corporation (the â€œCompanyâ€) each certify in their capacity as officers of the Company that they have reviewed the Annual Report on Form 10-K for the fiscal year ended September 30, 2024, and that to the best of their knowledge:1.the report fully complies with the requirements of Sections 13(a) of the Securities Exchange Act of 1934; and2.the information contained in the report fairly presents, in all material respects, the financial condition and results of operations of the Company.Date: December 19, 2024/s/ Douglas V. Reynoldsâ€‹Douglas V. Reynoldsâ€‹Chief Executive Officerâ€‹â€‹Date: December 19, 2024/s/Charles P. Crimmelâ€‹Charles P. Crimmelâ€‹Chief Financial Officerâ€‹The purpose of this statement is solely to comply with Title 18, Chapter 63, Section 1350 of the United States Code, as amended by Section 906 of the Sarbanes-Oxley Act of 2002.A signed original of this written statement required by Section 906 has been provided to Energy Services of America Corporation and will be retained by Energy Services of America Corporation and furnished to the Securities and Exchange Commission or its staff upon request. EX-97 9 esoa-20240930xex97.htm EX-97 ExhibitÂ 97ENERGY SERVICES OF AMERICA CORPORATIONCLAWBACK POLICYThe Board of Directors (the â€œBoardâ€) of Energy Services of America Corporation (the â€œCompanyâ€) believes that it is in the best interests of the Company and its shareholders to adopt this Clawback Policy (this â€œPolicyâ€), which provides for the recovery of certain incentive compensation in the event of an accounting restatement.â€‹The Company has adopted this Policy as a supplement to any other clawback policies or provisions in effect now or in the future at the Company. To the extent this Policy applies to compensation payable to a person covered by this Policy, it shall supersede any other conflicting provision or policy maintained by the Company and shall be the only clawback policy applicable to such compensation and no other clawback policy shall apply; provided that, if such other policy or provision provides that a greater amount of such compensation shall be subject to clawback, such other policy or provision shall apply to the amount in excess of the amount subject to clawback under this Policy.â€‹This Policy shall be interpreted to comply with the clawback rules found in 17 C.F.R. Â§240.10D and the related listing rules of the national securities exchange or national securities association (the â€œExchangeâ€) on which the Company has listed securities, and, to the extent this Policy is any manner deemed inconsistent with such rules, this Policy shall be treated as retroactively amended to be compliant with such rules.â€‹1. Definitions. The terms â€œExecutive Officer,â€ â€œIncentive-Based Compensation,â€ and â€œReceivedâ€ shall have the same meaning as defined in regulation 17 C.F.R. Â§240.10D-1(d).â€‹2. Application of the Policy. This Policy shall only apply in the event that the Company is required to prepare an accounting restatement due to its material noncompliance with any financial reporting requirement under the Federal securities laws, including any required accounting restatement to correct an error in previously issued financial statements that is material to the previously issued financial statements, or that would result in a material misstatement if the error were corrected in the current period or left uncorrected in the current period.â€‹3. Recovery Period. The Incentive-Based Compensation subject to clawback is the Incentive-Based Compensation Received during the three completed fiscal years immediately preceding the date that the Company is required to prepare an accounting restatement as described in Section 2; provided that the individual served as an Executive Officer at any time during the performance period applicable to the Incentive-Based Compensation in question. The date that the Company is required to prepare an accounting restatement shall be determined pursuant to 17 C.F.R. Â§240.10D-1(b)(1)(ii).â€‹(a) Notwithstanding the foregoing, the Policy shall only apply if the Incentive-Based Compensation is Received (1) while the Company has a class of securities listed on an Exchange and (2) on or after October 2, 2023.â€‹(b) See 17 C.F.R. Â§240.10D-1(b)(1)(i)(D) for certain circumstances under which this Policy will apply to Incentive-Based Compensation received during a transition period arising due to a change in the Companyâ€™s fiscal year.â€‹â€‹4. Erroneously Awarded Compensation. The amount of Incentive-Based Compensation subject to the Policy (â€œErroneously Awarded Compensationâ€) is the amount of Incentive-Based Compensation Received that exceeds the amount of Incentive Based-Compensation that otherwise would have been Received had it been determined based on the restated amounts in the Companyâ€™s financial statements and shall be computed without regard to any taxes paid.â€‹(a) For Incentive-Based Compensation based on stock price or total shareholder return, where the amount of Erroneously Awarded Compensation is not subject to mathematical recalculation directly from the information in an accounting restatement: (1) the amount shall be based on a reasonable estimate of the effect of the accounting restatement on the stock price or total shareholder return upon which the Incentive-Based Compensation was received; and (2) the Company must maintain documentation of the determination of that reasonable estimate and provide such documentation to the Exchange.â€‹5. Recovery Exceptions. The Company shall recover reasonably promptly any Erroneously Awarded Compensation except to the extent that the conditions of paragraphs (a), (b), or (c) below apply. The Compensation Committee of the Board of Directors (the â€œCommitteeâ€) shall determine the repayment schedule for each amount of Erroneously Awarded Compensation in a manner that complies with this â€œreasonably promptlyâ€ requirement. Such determination shall be consistent with any applicable legal guidance, by the Securities and Exchange Commission, judicial opinion, or otherwise. The determination of â€œreasonably promptlyâ€ may vary from case to case and the Committee is authorized to adopt additional rules to further describe what repayment schedules satisfy this requirement.â€‹(a) Erroneously Awarded Compensation need not be recovered if the direct expense paid to a third party to assist in enforcing the Policy would exceed the amount to be recovered and the Committee has made a determination that recovery would be impracticable. Before concluding that it would be impracticable to recover any amount of Erroneously Awarded Compensation based on expense of enforcement, the Company shall make a reasonable attempt to recover such Erroneously Awarded Compensation, document such reasonable attempt(s) to recover, and provide that documentation to the Exchange, as required.â€‹(b) If applicable, Erroneously Awarded Compensation need not be recovered if recovery would violate home country law where that law was adopted prior to November 28, 2022. Before concluding that it would be impracticable to recover any amount of Erroneously Awarded Compensation based on violation of home country law, the Company shall obtain an opinion of home country counsel, acceptable to the Exchange, that recovery would result in such a violation and shall provide such opinion to the Exchange.â€‹(c) Erroneously Awarded Compensation need not be recovered if recovery would likely cause an otherwise tax-qualified retirement plan, under which benefits are broadly available to employees of the Company, to fail to meet the requirements of 26 U.S.C. Â§401(a)(13) or 26 U.S.C. Â§411(a) and regulations thereunder.â€‹6. Committee Decisions. Decisions of the Committee with respect to this Policy shall be final, conclusive and binding on all Executive Officers subject to this Policy, unless determined by a court of competent jurisdiction to be an abuse of discretion.â€‹â€‹7. No Indemnification. Notwithstanding anything to the contrary in any other policy of the Company or any agreement between the Company and an Executive Officer, no Executive Officer shall be indemnified by the Company against the loss of any Erroneously Awarded Compensation.â€‹8. Agreement to Policy by Executive Officers. The Committee shall take reasonable steps to inform Executive Officers of this Policy and the Executive Officers shall acknowledge receipt and adherence to this Policy in writing.â€‹9. Exhibit Filing Requirement. A copy of this Policy and any amendments thereto shall be filed as an exhibit to the Companyâ€™s annual report on Form 10-K.â€‹10. Amendment. The Board may amend, modify or supplement all or any portion of this Policy at any time and from time to time in its discretion.â€‹â€‹[TO BE SIGNED BY EACH OF THE COMPANYâ€™S EXECUTIVE OFFICERS]â€‹Clawback Policy Acknowledgmentâ€‹I, the undersigned, agree and acknowledge that I am fully bound by, and subject to, all of the terms and conditions of Energy Services of America Corporationâ€™s Clawback Policy (as may be amended, restated, supplemented or otherwise modified from time to time, the â€œPolicyâ€) and that I have been provided a copy of the Policy. In the event of any inconsistency between the Policy and the terms of any employment or similar agreement to which I am a party, or the terms of any compensation plan, program or agreement under which any compensation has been granted, awarded, earned or paid, the terms of the Policy shall govern. If the Committee determines that any amounts granted, awarded, earned or paid to me must be forfeited or reimbursed to the Company, I will promptly take any action necessary to effectuate such forfeiture and/or reimbursement.â€‹â€‹NameÂ Â Â Â Date:â€‹â€‹Titleâ€‹â€‹ EX-101.SCH 10 esoa-20240930.xsd EX-101.SCH 995200100 - Statement - CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 995200200 - Statement - CONSOLIDATED STATEMENTS OF INCOME link:presentationLink link:calculationLink link:definitionLink 995200300 - Statement - CONSOLIDATED STATEMENTS OF CASH FLOWS link:presentationLink link:calculationLink link:definitionLink 99940901 - Disclosure - UNCOMPLETED CONTRACTS - Summary of costs, estimated earnings, and billings on uncompleted contracts (Details) link:presentationLink link:calculationLink link:definitionLink 99941302 - Disclosure - SHORT-TERM DEBT Operating Line of Credit (Details) link:presentationLink link:calculationLink link:definitionLink 99941401 - Disclosure - SHORT-TERM AND LONG-TERM DEBT - Summary of short-term and long-term debt (Details) link:presentationLink link:calculationLink link:definitionLink 41403 - Disclosure - LEASE OBLIGATIONS - Operating lease maturity schedule (Details) calc 2 link:presentationLink link:calculationLink link:definitionLink 99941403 - Disclosure - SHORT-TERM AND LONG-TERM DEBT - future expected payments due on short-term and long-term debt (Details) link:presentationLink link:calculationLink link:definitionLink 99941501 - Disclosure - INCOME TAXES - Components of income taxes (Details) link:presentationLink link:calculationLink link:definitionLink 99941502 - Disclosure - INCOME TAXES - Summary of effective income tax rates are estimates taxable income or loss, non-taxable and non-deductible expenses (Details) link:presentationLink link:calculationLink link:definitionLink 99941503 - Disclosure - INCOME TAXES - Summary of income tax effects of temporary differences giving rise to the deferred tax assets and liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 99942003 - Disclosure - LEASE OBLIGATIONS - Operating lease maturity schedule (Details) link:presentationLink link:calculationLink link:definitionLink 42003 - Disclosure - LEASE OBLIGATIONS - Operating lease maturity schedule (Details) (Cal2) link:presentationLink link:calculationLink link:definitionLink 99942004 - Disclosure - LEASE OBLIGATIONS - Operating lease expense (Details) link:presentationLink link:calculationLink link:definitionLink 99942501 - Disclosure - ACQUISITIONS - Purchase Price (Details) link:presentationLink link:calculationLink link:definitionLink 99942603 - Disclosure - GOODWILL AND INTANGIBLE ASSETS - Amortization expenses (Details) link:presentationLink link:calculationLink link:definitionLink 995200400 - Statement - CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY link:presentationLink link:calculationLink link:definitionLink 99932503 - Disclosure - ACQUISITIONS (Tables) link:presentationLink link:calculationLink link:definitionLink 99940101 - Disclosure - BUSINESS AND ORGANIZATION (Details) link:presentationLink link:calculationLink link:definitionLink 99940201 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details) link:presentationLink link:calculationLink link:definitionLink 99940301 - Disclosure - ACCOUNTING FOR PPP LOANS (Details) link:presentationLink link:calculationLink link:definitionLink 99940501 - Disclosure - DISAGGREGATION OF REVENUE (Details) link:presentationLink link:calculationLink link:definitionLink 99940602 - Disclosure - CONTRACT BALANCES - Additional information (Details) link:presentationLink link:calculationLink link:definitionLink 99940701 - Disclosure - PERFORMANCE OBLIGATIONS (Details) link:presentationLink link:calculationLink link:definitionLink 99940801 - Disclosure - ALLOWANCE FOR DOUBTFUL ACCOUNTS (Details) link:presentationLink link:calculationLink link:definitionLink 99941201 - Disclosure - PROPERTY, PLANT AND EQUIPMENT (Details) link:presentationLink link:calculationLink link:definitionLink 99941301 - Disclosure - SHORT-TERM DEBT (Details) link:presentationLink link:calculationLink link:definitionLink 99941402 - Disclosure - SHORT-TERM AND LONG-TERM DEBT - Summary of short-term and long-term debt (Details) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 99941504 - Disclosure - INCOME TAXES - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 99941602 - Disclosure - EARNINGS PER SHARE - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 99941701

- Disclosure - STOCK REPURCHASE PLAN (Details) link:presentationLink link:calculationLink link:definitionLink 99941801 - Disclosure - LONG TERM INCENTIVE PLAN (Details) link:presentationLink link:calculationLink link:definitionLink 99941802 - Disclosure - LONG TERM INCENTIVE PLAN - Restricted stocks grants awarded (Details) link:presentationLink link:calculationLink link:definitionLink 99941803 - Disclosure - LONG TERM INCENTIVE PLAN - Vesting shares (Details) link:presentationLink link:calculationLink link:definitionLink 99941901 - Disclosure - RELATED PARTY TRANSACTIONS (Details) link:presentationLink link:calculationLink link:definitionLink 99941902 - Disclosure - RELATED PARTY TRANSACTIONS - Additional information (Details) link:presentationLink link:calculationLink link:definitionLink 99942001 - Disclosure - LEASE OBLIGATIONS (Details) link:presentationLink link:calculationLink link:definitionLink 99942002 - Disclosure - LEASE OBLIGATIONS - Operating lease-weighted average remaining term (Details) link:presentationLink link:calculationLink link:definitionLink 99942101 - Disclosure - MAJOR CUSTOMERS (Details) link:presentationLink link:calculationLink link:definitionLink 99942201 - Disclosure - RETIREMENT AND EMPLOYEE BENEFIT PLANS - C.J. Hughes retirement plan (Details) link:presentationLink link:calculationLink link:definitionLink 99942202 - Disclosure - RETIREMENT AND EMPLOYEE BENEFIT PLANS - Energy Services of America retirement plan (Details) link:presentationLink link:calculationLink link:definitionLink 99942203 - Disclosure - RETIREMENT AND EMPLOYEE BENEFIT PLANS - Summary of Participation in Pension Fund Plan (Details) link:presentationLink link:calculationLink link:definitionLink 99942602 - Disclosure - GOODWILL AND INTANGIBLE ASSETS - Intangible assets subject to amortization (Details) link:presentationLink link:calculationLink link:definitionLink 99942701 - Disclosure - SUBSEQUENT EVENTS (Details) link:presentationLink link:calculationLink link:definitionLink 995200090 - Document - Document and Entity Information link:presentationLink link:calculationLink link:definitionLink 995200105 - Statement - CONSOLIDATED BALANCE SHEETS (Parentheticals) link:presentationLink link:calculationLink link:definitionLink 995200405 - Statement - CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (Parentheticals) link:presentationLink link:calculationLink link:definitionLink 995210101 - Disclosure - BUSINESS AND ORGANIZATION link:presentationLink link:calculationLink link:definitionLink 995210201 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 995210301 - Disclosure - ACCOUNTING FOR PPP LOANS link:presentationLink link:calculationLink link:definitionLink 995210401 - Disclosure - REVENUE RECOGNITION link:presentationLink link:calculationLink link:definitionLink 995210501 - Disclosure - DISAGGREGATION OF REVENUE link:presentationLink link:calculationLink link:definitionLink 995210601 - Disclosure - CONTRACT BALANCES link:presentationLink link:calculationLink link:definitionLink 995210701 - Disclosure - PERFORMANCE OBLIGATIONS link:presentationLink link:calculationLink link:definitionLink 995210801 - Disclosure - ALLOWANCE FOR DOUBTFUL ACCOUNTS link:presentationLink link:calculationLink link:definitionLink 995210901 - Disclosure - UNCOMPLETED CONTRACTS link:presentationLink link:calculationLink link:definitionLink 995211001 - Disclosure - CLAIMS link:presentationLink link:calculationLink link:definitionLink 995211101 - Disclosure - PROVISION FOR LOSS link:presentationLink link:calculationLink link:definitionLink 995211201 - Disclosure - PROPERTY, PLANT AND EQUIPMENT link:presentationLink link:calculationLink link:definitionLink 995211301 - Disclosure - SHORT-TERM DEBT link:presentationLink link:calculationLink link:definitionLink 995211401 - Disclosure - SHORT-TERM AND LONG-TERM DEBT link:presentationLink link:calculationLink link:definitionLink 995211501 - Disclosure - INCOME TAXES link:presentationLink link:calculationLink link:definitionLink 995211601 - Disclosure - EARNINGS PER SHARE link:presentationLink link:calculationLink link:definitionLink 995211701 - Disclosure - STOCK REPURCHASE PLAN link:presentationLink link:calculationLink link:definitionLink 995211801 - Disclosure - LONG TERM INCENTIVE PLAN link:presentationLink link:calculationLink link:definitionLink 995211901 - Disclosure - RELATED PARTY TRANSACTIONS link:presentationLink link:calculationLink link:definitionLink 995212001 - Disclosure - LEASE OBLIGATIONS link:presentationLink link:calculationLink link:definitionLink 995212101 - Disclosure - MAJOR CUSTOMERS link:presentationLink link:calculationLink link:definitionLink 995212201 - Disclosure - RETIREMENT AND EMPLOYEE BENEFIT PLANS link:presentationLink link:calculationLink link:definitionLink 995212301 - Disclosure - CREDIT RISK link:presentationLink link:calculationLink link:definitionLink 995212401 - Disclosure - COMMITMENTS AND CONTINGENCIES link:presentationLink link:calculationLink link:definitionLink 995212501 - Disclosure - ACQUISITIONS link:presentationLink link:calculationLink link:definitionLink 995212601 - Disclosure - GOODWILL AND INTANGIBLE ASSETS link:presentationLink link:calculationLink link:definitionLink 995212701 - Disclosure - SUBSEQUENT EVENTS link:presentationLink link:calculationLink link:definitionLink 99920202 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) link:presentationLink link:calculationLink link:definitionLink 99930503 - Disclosure - DISAGGREGATION OF REVENUE (Tables) link:presentationLink link:calculationLink link:definitionLink 99930603 - Disclosure - CONTRACT BALANCES (Tables) link:presentationLink link:calculationLink link:definitionLink 99930803 - Disclosure - ALLOWANCE FOR DOUBTFUL ACCOUNTS (Tables) link:presentationLink link:calculationLink link:definitionLink 99930903 - Disclosure - UNCOMPLETED CONTRACTS (Tables) link:presentationLink link:calculationLink link:definitionLink 99931203 - Disclosure - PROPERTY, PLANT AND EQUIPMENT (Tables) link:presentationLink link:calculationLink link:definitionLink 99931303 - Disclosure - SHORT-TERM DEBT (Tables) link:presentationLink link:calculationLink link:definitionLink 99931403 - Disclosure - SHORT-TERM AND LONG-TERM DEBT (Tables) link:presentationLink link:calculationLink link:definitionLink 99931503 - Disclosure - INCOME TAXES (Tables) link:presentationLink link:calculationLink link:definitionLink 99931603 - Disclosure - EARNINGS PER SHARE (Tables) link:presentationLink link:calculationLink link:definitionLink 99931703 - Disclosure - STOCK REPURCHASE PLAN (Tables) link:presentationLink link:calculationLink link:definitionLink 99931803 - Disclosure - LONG TERM INCENTIVE PLAN (Tables) link:presentationLink link:calculationLink link:definitionLink 99932003 - Disclosure - LEASE OBLIGATIONS (Tables) link:presentationLink link:calculationLink link:definitionLink 99932103 - Disclosure - MAJOR CUSTOMERS (Tables) link:presentationLink link:calculationLink link:definitionLink 99932203 - Disclosure - RETIREMENT AND EMPLOYEE BENEFIT PLANS (Tables) link:presentationLink link:calculationLink link:definitionLink 99932603 - Disclosure - GOODWILL AND INTANGIBLE ASSETS (Tables) link:presentationLink link:calculationLink link:definitionLink 99940601 - Disclosure - CONTRACT BALANCES - Accounts receivable-trade, net of allowance for doubtful accounts (Details) link:presentationLink link:calculationLink link:definitionLink 99940902 - Disclosure - UNCOMPLETED CONTRACTS - Backlog (Details) link:presentationLink link:calculationLink link:definitionLink 99941101 - Disclosure - PROVISION FOR LOSS (Details) link:presentationLink link:calculationLink link:definitionLink 99941601 - Disclosure - EARNINGS PER SHARE (Details) link:presentationLink link:calculationLink link:definitionLink 99941702 - Disclosure - STOCK REPURCHASE PLAN - Stock Repurchases (Details) link:presentationLink link:calculationLink link:definitionLink 99942301 - Disclosure - CREDIT RISK (Details) link:presentationLink link:calculationLink link:definitionLink 99942401 - Disclosure - COMMITMENTS AND CONTINGENCIES (Details) link:presentationLink link:calculationLink link:definitionLink 99942601 - Disclosure - GOODWILL AND INTANGIBLE ASSETS - Goodwill (Details) link:presentationLink link:calculationLink link:definitionLink 99900 - Disclosure - Standard And Custom Axis Domain Defaults link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 11 esoa-20240930_cal.xml EX-101.CAL EX-101.DEF 12 esoa-20240930_def.xml EX-101.DEF EX-101.LAB 13 esoa-20240930_lab.xml EX-101.LAB Document and Entity Information Document Type Document Annual Report Document Period End Date Document Transition Report Entity File Number Entity Registrant Name Entity Incorporation, State or Country Code Entity Tax Identification Number Entity Address, Postal Zip Code Entity Address, Address Line One Entity Address, City or Town Entity Address, State or Province City Area Code Local Phone Number Title of 12(g) Security Trading Symbol Security Exchange Name Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company ICFR Auditor Attestation Flag Document Financial Statement Error Correction [Flag] Entity Shell Company Entity Public Float Entity Common Stock, Shares Outstanding Entity Central Index Key Amendment Flag Current Fiscal Year End Date Document Fiscal Year Focus Document Fiscal Period Focus Auditor Name Auditor Location Auditor Firm ID CONSOLIDATED BALANCE SHEETS Assets [Abstract] Assets Current Assets Current assets Cash and Cash Equivalents, at Carrying Value Cash and cash equivalents Accounts Receivable, before Allowance for Credit Loss, Current Accounts receivable-trade Accounts Receivable, Allowance for Credit Loss, Current Allowance for doubtful accounts Balance at end of period Balance at beginning of period Construction Contractor, Receivable, Retainage Retainages receivable Other Receivables, Net, Current Other receivables Contract with Customer, Asset, after Allowance for Credit Loss, Current Cost and estimated earnings in excess of billings Costs and estimated earnings in excess of billed on uncompleted contracts Contract assets Prepaid Expense and Other Assets, Current Prepaid expenses and other Assets, Current Total current assets Property, Plant and Equipment, Gross Property, plant and equipment, at cost Property, plant and equipment Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment less accumulated depreciation Less accumulated depreciation Property, Plant and Equipment, Net Total fixed assets Operating Lease, Right-of-Use Asset Right-of-use assets-operating leases Carrying value Intangible Assets, Net (Excluding Goodwill) Intangible assets, net Goodwill Ending balance Beginning balance Goodwill Assets Total assets Liabilities and Stockholders' Equity Liabilities and shareholders' equity Liabilities, Current [Abstract] Current liabilities Long-Term Debt, Current Maturities Current maturities of long-term debt Short-Term Debt Current maturities of lines of credit and short-term borrowings Operating Lease, Liability, Current Current maturities of operating lease liabilities Carrying value Accounts Payable, Current Accounts payable Accrued Liabilities, Current Accrued expenses and other current liabilities Contract with Customer, Liability, Current Contract liabilities Billings in excess of cost and estimated earnings Accrued Income Taxes, Current Income tax payable Liabilities, Current Total current liabilities Long-Term Debt, Excluding Current Maturities Total long-term debt Long-term debt, less current maturities Operating Lease, Liability, Noncurrent Long-term operating lease liabilities, less current maturities Deferred Income Tax Liabilities, Net Deferred tax liability Liabilities Total liabilities Stockholders' Equity Attributable to Parent [Abstract] Shareholders' equity Common Stock, Value, Issued Common stock, $.0001 par value Authorized 50,000,000 shares, 17,860,413 issued and 16,570,685 outstanding at September 30, 2024 and 17,850,012 issued and 16,567,185 outstanding at September 30, 2023 Treasury Stock, Value Treasury stock, 1,289,728 shares at September 30, 2024 and 1,282,827 at 2023 Additional Paid in Capital, Common Stock Additional paid in capital Retained Earnings (Accumulated Deficit) Retained deficit Stockholders' Equity Attributable to Parent Balance at the end Balance at the beginning Total shareholders' equity Liabilities and Equity Total liabilities and shareholders' equity Common Stock, Par Or Stated Value Per Share Common stock, par value (in dollars per share) Common Stock, Shares Authorized Common stock, shares authorized Common Stock, Shares Issued Common stock, shares issued Common Stock, Shares, Outstanding Common stock, shares outstanding Treasury Stock, shares Treasury stock, shares CONSOLIDATED STATEMENTS OF INCOME Revenue from Contract with Customer, Including Assessed Tax Operating revenue Revenue Cost of Goods and Services Sold Cost of revenue Gross Profit Gross profit Selling, General and Administrative Expense Selling and administrative expenses Operating Income (Loss) Income from operations Nonoperating Income (Expense) [Abstract] Other income (expense) Investment Income, Interest Interest income Gain (Loss) from Litigation Settlement Proceeds from lawsuit judgement Other Nonoperating Income (Expense) Other nonoperating expense Interest Expense Interest expense Gain (Loss) on Disposition of Property Plant Equipment Gain on sale of equipment Gain on sale of equipment Nonoperating Income (Expense) Other nonoperating income (expense), Total Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Income before income taxes Income Tax Expense (Benefit) Income tax expense Total income tax expense (benefit) Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest Net income (loss) Net income Net income Weighted Average Number of Shares Outstanding, Basic Weighted average shares outstanding-basic Weighted Average Number of Shares Outstanding, Diluted Weighted average shares-diluted Weighted average shares outstanding-diluted Earnings Per Share, Basic Earnings per share available to common shareholders-basic Earnings Per Share, Diluted Earnings per share available to common shareholders-diluted CONSOLIDATED STATEMENTS OF CASH FLOWS Net Cash Provided by (Used in) Operating Activities [Abstract] Cash flows from operating activities: Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Adjustments to reconcile net income to net cash provided by operating activities: Depreciation Depreciation expense Amount accreted interest on PPP loans. Accreted Interest on PPP Loans Accreted interest on PPP loans Deferred Income Tax Expense (Benefit) Provision for deferred taxes Amount of Account receivables allowance for doubtful accounts. Accounts receivables allowance for doubtful accounts Provision for bad debts Restricted Stock or Unit Expense Vested restricted stock award compensation Amortization of Intangible Assets Amortization of intangible assets Accretion Expense Accreted interest on note payable Increase (Decrease) in Accounts Receivable Increase in accounts receivable-trade The increase (decrease) during the reporting period in the amount due within one year (or one business cycle) of retainage receivables that were originally due beyond one year (or one business cycle). Increase (Decrease) In Retainage Receivables, Current Increase in retainage receivable Increase (Decrease) in Other Receivables Increase in other receivables The amount related to increase (decrease) in contract with customer due to increase in costs and estimated earnings in excess of billings on uncompleted projects. Increase Decrease In Contract With Customer Asset Increase In Costs And Estimated Earnings In Excess Of Billings On Uncompleted Projects (Increase) decrease in contract assets Change in cost and estimated earnings in excess of billings Increase (Decrease) in Prepaid Expense (Increase) decrease in prepaid expenses and other Increase (Decrease) In Accounts Payable Increase in accounts payable Increase (Decrease) in Accrued Liabilities Increase in accrued expenses and other current liabilities The amount related to increase (decrease) in contract with customer due to decrease in billings in excess of costs and estimated earnings on uncompleted projects. Increase Decrease In Contract With Customer Liability Decrease In Billings In Excess Of Costs And Estimated Earnings On Uncompleted Projects Change in billings in excess of cost and estimated earnings (Decrease) increase in contract liabilities Net Cash Provided by (Used in) Operating Activities Net cash provided by operating activities Net Cash Provided by (Used in) Investing Activities [Abstract] Cash flows from investing activities: Payments to Acquire Property, Plant, and Equipment Investment in property and equipment Payments to Acquire Businesses, Gross Acquisition of Heritage Painting Payments to acquire business gross Proceeds from Sale of Property, Plant, and Equipment Proceeds from sales of property and equipment Net Cash Provided by (Used in) Investing Activities Net cash used in investing activities Net Cash Provided by (Used in) Financing Activities [Abstract] Cash flows from financing activities: Proceeds from Issuance of Long-term Debt Proceeds from long-term debt Proceeds from (Repayments of) Short-Term Debt Borrowings on lines of credit and short term debt, net of (repayments) Payments for Repurchase of Common Stock Treasury stock purchased Payments of Ordinary Dividends, Common Stock Cash dividend on common stock Repayments Of Long-Term Debt Principal payments on long-term debt Net Cash Provided by (Used in) Financing Activities Net cash used in financing activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect (Decrease) increase in cash and cash equivalents Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Cash and cash equivalents end of period Cash and cash equivalents beginning of period Cash Flow, Noncash Investing and Financing Activities Disclosure [Abstract] Supplemental schedule of noncash investing and financing activities: Noncash or Part Noncash Acquisition, Fixed Assets Acquired Purchases of property & equipment under financing agreements The amount of cash regarding insurance premiums financed. Insurance Premiums Financed Cash Prepaid insurance premiums financed The amount of operating line of credit refinanced to long-term note for equipment purchases. Operating Line Of Credit Refinanced To Long-term Note For Equipment Purchases Line of credit moved to long-term note for equipment purchases Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Additions to operating lease right-of-use assets obtained from operating leases Supplemental Disclosures Of Cash Flows Information Supplemental disclosures of cash flows information: Cash Paid During Year For [Abstract] Cash paid during the year for: Interest Paid, Excluding Capitalized Interest, Operating Activities Interest Income Taxes Paid Income taxes CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY Statement [Table] Statement [Table] Statement, Equity Components [Axis] Equity Component [Domain] Common Stock [Member] Common Stock Additional Paid-in Capital [Member] Additional Paid in Capital Retained Earnings [Member] Retained Deficit Treasury Stock, Common [Member] Treasury Stock Statement [Line Items] Statement Increase (Decrease) in Stockholders' Equity [Roll Forward] Increase (Decrease) in Stockholders' Equity Shares, Outstanding Balance at the end (in shares) Balance at the beginning (in shares) Dividends, Common Stock, Cash Dividends on common stock Stock Issued During Period, Value, Restricted Stock Award, Net of Forfeitures Vested restricted stock award Stock Issued During Period, Shares, Restricted Stock Award, Net of Forfeitures Vested restricted stock award (in shares) Stock Repurchased During Period, Value Treasury stock purchased by company Stock Repurchased During Period, Shares Treasury stock purchased by company (in shares) Common Stock, Dividends, Per Share, Declared Dividends on common stock (in dollars per share) Common Stock Dividends, Shares Number of common shares BUSINESS AND ORGANIZATION Organization, Consolidation and Presentation Of Financial Statements Disclosure [Text Block] BUSINESS AND ORGANIZATION SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Significant Accounting Policies [Text Block] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES No definition available. ACCOUNTING FOR PPP LOANS The entire disclosure of accounting for paycheck protection program loans. Accounting For Pay Check Protection Program Loans[Text Block] ACCOUNTING FOR PPP LOANS REVENUE RECOGNITION The entire disclosure of revenue recognition. Revenue Recognition [Text Block] REVENUE RECOGNITION DISAGGREGATION OF REVENUE Revenue from Contract with Customer [Text Block] DISAGGREGATION OF REVENUE No definition available. CONTRACT BALANCES The entire disclosure of contract balances. Contract Balances [Text Block] CONTRACT BALANCES No definition available. PERFORMANCE OBLIGATIONS The entire disclosure of performance obligation. Performance Obligations [Text Block] PERFORMANCE OBLIGATIONS

ALLOWANCE FOR DOUBTFUL ACCOUNTS Loans, Notes, Trade and Other Receivables Disclosure [Text Block] ALLOWANCE FOR DOUBTFUL ACCOUNTS UNCOMPLETED CONTRACTS Long-Term Contracts Or Programs Disclosure [Text Block] UNCOMPLETED CONTRACTS CLAIMS The entire disclosure for estimated claim revenue for the period. These claims were a result of a combination of customer-caused delays, errors in specification and designs, and disputed or unapproved contract change orders. Claims Disclosure [Text Block] CLAIMS No definition available. PROVISION FOR LOSS The entire disclosure for provision for loss. Provision for Loss [Text Block] PROVISION FOR LOSS PROPERTY, PLANT AND EQUIPMENT Property, Plant and Equipment Disclosure [Text Block] PROPERTY, PLANT AND EQUIPMENT SHORT-TERM DEBT Short-Term Debt [Text Block] SHORT-TERM DEBT SHORT-TERM AND LONG-TERM DEBT Debt Disclosure [Text Block] SHORT-TERM AND LONG-TERM DEBT INCOME TAXES Income Tax Disclosure [Text Block] INCOME TAXES EARNINGS PER SHARE Earnings Per Share [Text Block] EARNINGS PER SHARE No definition available. STOCK REPURCHASE PLAN Treasury Stock [Text Block] STOCK REPURCHASE PLAN No definition available. LONG TERM INCENTIVE PLAN The entire disclosure for Long Term Incentive Plan (the "LTIP"), to provide employees and directors of energy Services of America corporation ("Company") with additional incentives to promote the growth and performance of the company. By approving the LTIP, our stockholders will give us the flexibility we need to continue to attract and retain highly qualified employees and directors by offering a competitive compensation program that is linked to the performance of our common stock. Long Term Incentive Plan Disclosure [Text Block] LONG TERM INCENTIVE PLAN RELATED PARTY TRANSACTIONS Related Party Transactions Disclosure [Text Block] RELATED PARTY TRANSACTIONS LEASE OBLIGATIONS Lessee, Operating Leases [Text Block] LEASE OBLIGATIONS MAJOR CUSTOMERS The entire disclosure for major customers. Major customers are those that the loss of such customers would have a material adverse effect on the entity. Major Customers Disclosure [Text Block] MAJOR CUSTOMERS RETIREMENT AND EMPLOYEE BENEFIT PLANS Pension and Other Postretirement Benefits Disclosure [Text Block] RETIREMENT AND EMPLOYEE BENEFIT PLANS CREDIT RISK The entire disclosure for financial instruments which potentially subject the companies to credit risk consist primarily of cash, cash equivalents and contract receivables. The companies place their cash with high quality financial institutions. Credit Risk Disclosure [Text Block] CREDIT RISK COMMITMENTS AND CONTINGENCIES Commitments and Contingencies Disclosure [Text Block] COMMITMENTS AND CONTINGENCIES ACQUISITIONS Asset Acquisition [Text Block] ACQUISITIONS GOODWILL AND INTANGIBLE ASSETS Goodwill and Intangible Assets Disclosure [Text Block] GOODWILL AND INTANGIBLE ASSETS SUBSEQUENT EVENTS Subsequent Events [Text Block] SUBSEQUENT EVENTS Revenue from Contract with Customer [Policy Text Block] Revenue Recognition Consolidation, Policy [Policy Text Block] Principles of Consolidation Use Of Estimates, Policy [Policy Text Block] Use of Estimates and Assumptions Cash and Cash Equivalents, Policy [Policy Text Block] Cash and Cash Equivalents Fair Value Measurement, Policy [Policy Text Block] Fair Value Measurements Trade and Other Accounts Receivable, Policy [Policy Text Block] Accounts Receivable and Allowance for Doubtful Accounts Property, Plant and Equipment, Policy [Policy Text Block] Property and Equipment Intangible Assets, Finite-Lived, Policy [Policy Text Block] Intangible Assets Impairment Or Disposal Of Long-Lived Assets, Policy [Policy Text Block] Impairment of Long-Lived Assets This element represents disclosure policy of claims. Claims [Policy Text Block] Claims Self Insurance Reserve [Policy Text Block] Self - Insurance Advertising Costs, Policy [Policy Text Block] Advertising Share-Based Compensation, Option and Incentive Plans Policy [Policy Text Block] Stock Compensation Plans Income Tax, Policy [Policy Text Block] Income Taxes Earnings Per Share, Policy [Policy Text Block] Earnings Per Common Share Commitments and Contingencies, Policy [Policy Text Block] Collective Bargaining Agreements This element represents disclosure policy of Litigation Costs. Litigation Costs [Policy Text Block] Litigation Costs Disclosure of accounting policy for treasury stock. Treasury Stock [Policy Text Block] Treasury Stock New Accounting Pronouncements, Policy [Policy Text Block] New Accounting Pronouncements Disaggregation of Revenue [Table Text Block] Schedule of disaggregation of revenue Contract with Customer, Asset and Liability [Table Text Block] Schedule of accounts receivable-trade, net of allowance for doubtful accounts, contract assets and contract liabilities Tabular disclosure of allowance for doubtful accounts receivable. Schedule Of Allowance For Doubtful Accounts Receivable [Table Text Block] Schedule of allowance for doubtful accounts receivable Costs in Excess of Billings and Billings in Excess of Costs [Table Text Block] Schedule of costs, estimated earnings and billings on uncompleted contracts Property, Plant and Equipment [Table Text Block] Schedule of property, plant and equipment Schedule of Line of Credit Facilities [Table Text Block] Schedule of line of credit is limited to a borrowing base Schedule of Long-term Debt Instruments [Table Text Block] Schedule of short-term and long-term debt Schedule Of Maturities Of Long-Term Debt [Table Text Block] Schedule of future expected payments due on short-term and long-term debt Schedule of Components of Income Tax Expense (Benefit) [Table Text Block] Schedule of components of income taxes Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Schedule of effective income tax rates are estimates taxable income or loss, non-taxable and non-deductible expenses Schedule of Deferred Tax Assets and Liabilities [Table Text Block] Schedule of income tax effects to deferred tax assets and liabilities Schedule Of Earnings Per Share, Basic and Diluted [Table Text Block] Schedule of earnings per share Class of Treasury Stock [Table Text Block] Schedule of stock repurchases during the period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding and Exercisable [Table Text Block] Schedule of restricted stock grants awarded The tabular disclosure of dilutive impact of restricted stock vesting shares in weighted average shares outstanding. Schedule of Dilutive Impact Of Restricted Stock Vesting Shares In Weighted Average Shares Outstanding [Table Text Block] Schedule of vesting shares during the period Lease, Cost [Table Text Block] Schedule of information about operating leases Lessee, Operating Lease, Liability, Maturity [Table Text Block] Schedule of operating lease maturity schedule Schedules of Concentration of Risk, by Risk Factor [Table Text Block] Schedule of Company's revenue or accounts receivable net Schedule of Multiemployer Plans [Table Text Block] Schedule of multi-employer defined benefit pension plans Asset Acquisition [Table] Asset Acquisition [Line Items] ACQUISITIONS Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block] Schedule of acquisition purchase price Schedule of Goodwill [Table Text Block] Summary of changes in goodwill Schedule of Finite-Lived Intangible Assets [Table Text Block] Schedule of intangible assets subject to amortization Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] Schedule of amortization on identifiable intangible assets Schedule of Stock by Class [Table] Segments [Axis] Segments [Domain] Represents the gas and water distribution. Gas and Water Distribution [Member] Gas & Water Distribution Represents the petroleum and gas transmission. Gas and Petroleum Transmission [Member] Gas & Petroleum Transmission Represents the electrical and electrical, mechanical, and general. Electricals, Mechanical, and General [Member] Electrical, Mechanical, and General Class of Stock [Line Items] BUSINESS AND ORGANIZATION Percentage of revenue. Percentage Of Revenue Percentage of revenue Payments to Acquire Productive Assets Purchase of equipment Schedule Of Property, Plant and Equipment [Table] Range [Axis] Range [Domain] Minimum [Member] Minimum Maximum [Member] Maximum Long-Lived Tangible Asset [Axis] Property, Plant and Equipment, Type [Domain] Building [Member] Buildings Represents tangible personal property used for operating purpose and equipment used primarily for road transportation. Operating Equipment And Vehicles [Member] Operating equipment and vehicles Office Equipment, Furniture And Fixtures [Member] Office equipment, furniture and fixtures Property, Plant and Equipment [Line Items] PROPERTY, PLANT AND EQUIPMENT SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Debt Instrument, Face Amount Aggregate principal amount of fixed-rate debt Debt Instrument, Fair Value Disclosure Fair value of debt Fair value of aggregate principal amount of debt The term of billing and payment, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Billing and payment term Billing and payment term Property, Plant and Equipment, Useful Life Estimated useful lives Restricted Cash and Cash Equivalents Surety deposit balance Advertising expense Schedule of Error Corrections and Prior Period Adjustment Restatement [Table] Debt Instrument [Axis] Debt Instrument, Name [Domain] Represents the information pertaining to paycheck protection program loans. Paycheck Protection Program Loans [Member] PPP Loans Error Corrections and Prior Period Adjustments Restatement [Line Items] ACCOUNTING FOR PPP LOANS Principal Amount Outstanding on Loans Managed and Securitized or Asset-Backed Financing Arrangement Lender aggregate principal amount The amount of unanimously voted to return loans. Paycheck Protection Program Of Unanimously Voted To Return Loans Unanimously voted to return loans Principal Amount Outstanding of Loans Held-in-portfolio Amount of PPP loans to fund operations Amount of loan received from paycheck protection program (PPP). Paycheck Protection Program Loans Received PPP loans received Interest Expense, Short-Term Borrowings Short-term borrowings due to accrued interest Disaggregation of Revenue [Table] Represents the electrical and electrical, mechanical, and general. Electrical, Mechanical, and General [Member] Electrical, Mechanical, & General Contract with Customer, Basis of Pricing [Axis] Contract with Customer, Basis of Pricing [Domain] Represents the lump sum contracts. Lump Sum Contracts [Member] Lump sum contracts Represents the unit price contracts. Unit Price Contracts [Member] Unit price contracts Represents the cost plus and T & M contracts. Cost plus and T&M contracts [Member] Cost plus and T&M contracts Timing of Transfer of Good or Service [Axis] Timing of Transfer of Good or Service [Domain] Transferred Over Time [Member] Earned over time Transferred At Point In Time [Member] Earned at point in time Disaggregation of Revenue [Line Items] DISAGGREGATION OF REVENUE Accounts Receivable, after Allowance for Credit Loss, Current Accounts receivable-trade, net of allowance for doubtful accounts Increase (Decrease) in Accrued Interest Receivable, Net Change in accounts receivable-trade, net of allowance for doubtful accounts Contract with Customer, Asset, after Allowance for Credit Loss, Current [Abstract] Contract assets Contract with Customer, Liability [Abstract] Contract liabilities Tabular disclosure about the contract balances. Contract Balances [Table] Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. Contract Balances [Line Items] CONTRACT BALANCES Contract with Customer, Liability, Revenue Recognized Recognized revenue included in contract liability Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] PERFORMANCE OBLIGATIONS The amount of revenue recognized under performance obligations. Recognized Revenue Under Performance Obligations Recognized revenue Revenue, Remaining Performance Obligation, Amount Amount of remaining unsatisfied performance obligations Schedule of Accounts, Notes, Loans and Financing Receivable [Table] Accounts, Notes, Loans and Financing Receivable [Line Items] ALLOWANCE FOR DOUBTFUL ACCOUNTS Allowance For Doubtful Accounts Receivable [Roll Forward] Allowance for Doubtful Accounts Receivable Allowance for Doubtful Accounts Receivable, Write-offs Charged to expense Allowance For Doubtful Accounts Receivable, Recoveries Deductions for uncollectible receivables written off, net of recoveries The amount of the Costs incurred on contracts in progress during the given period of time. Contract In Progress Expenditures Incurred Costs incurred on contracts in progress The amount represents estimated earnings which are net of estimated losses. Estimated Contract Revenue Net Of Losses Estimated earnings, net of estimated losses The total amount of the costs which are uncompleted contracts including net estimated earnings. Costs Of Uncompleted Contracts Including Net Estimated Earnings Costs of uncompleted contracts including net estimated earnings Amounts due for billed services rendered or to be rendered, actions taken or to be taken, or a promise to refrain from taking certain actions in accordance with the terms of a legally binding agreement between the Company and, at a minimum, one other party. An example would be amounts billed to customers under contracts or programs but not paid as of the balance sheet date. Billed Contracts Receivables Less billings to date Amount of contract with customer assets, after allowance, net of contract with customer liabilities, after allowances, classified as current. Contract With Customer Assets (Liabilities), Net Current Unbilled contracts Unbilled amounts due for services rendered or to be rendered, actions taken or to be taken, or a promise to refrain from taking certain actions in accordance with the terms of a legally binding agreement between the entity and, at a minimum, one other party. An example would be amounts associated with contracts or programs where the recognized revenue for performance thereunder exceeds the amounts billed under the terms thereof as of the date of the balance sheet. Unbilled Contracts Receivables Unbilled contracts receivable Represent the amount of backlog from uncompleted contracts. Backlog From Uncompleted Contracts Backlog Provision for Other Credit Losses Provision for bad debts Land [Member] Land This member represents information of buildings and leasehold improvements. Buildings And Leasehold Improvements [Member] Buildings and leasehold improvements This member stands for assets held but in use. Assets Not Yet In Service [Member] Assets not yet in service Line of Credit Facility [Table] Credit Facility [Axis] Credit Facility [Domain] Revolving Credit Facility [Member] Revolving credit facility Lender Name [Axis] Line of Credit Facility, Lender [Domain] This member stands for united bank, inc. United Bank Inc [Member] United Bank, Inc. Line of Credit Facility [Line Items] SHORT-TERM DEBT Line of Credit Facility, Maximum Borrowing Capacity Line of credit Eligible borrowing base Line of Credit Facility, Interest Rate Description Interest rate on the line of credit description Debt Instrument, Basis Spread on Variable Rate Interest rate on line of credit Line of Credit Facility, Interest Rate at Period End Interest rate Line of Credit Facility, Remaining Borrowing Capacity Line of credit balance available Line of credit balance available Represents amount of tangible net worth measured at quarterly. Minimum Tangible Net Worth To Be Measured Quarterly Minimum tangible net worth Description of minimum traditional debt service coverage measured quarterly on a rolling twelve- month basis. Minimum Debt Service Coverage Measured Quarterly On Rolling Twelve Month Basis Minimum traditional debt service coverage ratio Description of minimum current ratio to be measured quarterly. Minimum Current Ratio To Be Measured Quarterly Minimum current ratio Description of Maximum Debt To tangible Net Worth Ratio To Be Measured Semi Annually Maximum Debt To Tangible Net Worth Ratio To Be Measured Semi Annually Maximum debt to tangible net worth ratio This element represents amount of insurance policy premium outstanding. Insurance Policy Premium Outstanding Insurance policy premium outstanding The ratio to be maintained by borrower for Maximum Senior Funded Debt ("SFD") to Earnings before Interest, Taxes, Depreciation and Amortization ("EBDITA"). Ratio to be Maintained by Borrower for Maximum Senior Funded Debt to EBDITA Ratio to be maintained by borrower for maximum senior funded debt to EBDITA It represents the information of borrowed on line of credit. Borrowed on Line of Credit Borrowed on line of credit Schedule Of Long-Term Debt Instruments [Table] Long-term Debt, Type [Axis] Long-term Debt, Type [Domain] This member stands for line of credit payable to bank, final payment due by June 28, 2025. Line Of Credit Payable To Bank, Final Payment Due By June 28, 2025 [Member] Line of credit payable to bank, final payment due by june 28, 2025 Represents the information pertaining to equipment line of credit with fixed interest at 7.25%, beginning January 2024 with final payment due February 2028, secured by equipment, guaranteed by certain directors of the company. Equipment Line of Credit, Due January 2024 through February 2028 [Member] Equipment line of credit, due January 2024 through February 2028 Represents the information pertaining to paycheck protection program loans from small business administration, initially forgiven in September 30, 2021. Paycheck Protection Program Loans From Small Business Administration, Initially Forgiven In September 30, 2021 [Member] Paycheck Protection Program loans from Small Business Administration, 1.0% simple interest, initially forgiven in the fiscal year ended September 30, 2021. Final forgiveness decision has not been determined. This member stands for represents information pertaining to term note payable to United Bank, WV Pipeline acquisition, final payment due by March 25, 2026. Term Note Payable To United Bank, WV Pipeline Acquisition, Final Payment Due By March 25, 2026 [Member] Term note payable to United Bank, WV Pipeline acquisition, final payment due by March 25, 2026 This element represents notes payable to finance companies due on October 2024 through August 2026. Notes Payable To Finance Companies Due October 2024 through August 2026 [Member] Notes payable to finance companies due October 2024 through August 2026 This member represents note payable to finance companies due by December 2023. Notes Payable To Finance Companies Due December 2023 [Member] Notes payable to finance companies, final payment, due December 2023 This member represents note payable to bank due by November 2034. Note Payable To Bank Due November 2034 [Member] Notes payable to bank, final payment due November 2034 This member represents note payable to bank due November 2017. Notes Payable To Banks Due November 2025 [Member] Notes payable to bank, final payment due November 2025 This member represents note payable to bank due October 2027. Notes Payable To Banks Due October 2027 [Member] Notes payable to banks due October 2027 This member stands for notes payable to David and Daniel Bolton due final payment December 31, 2026 Notes Payable To David And Daniel Bolton Due Final Payment December 31, 2026 [Member] Notes payable to David and Daniel Bolton due final payment December 31, 2026 Represents information pertaining to notes payable to bank due January 2026. Notes payable to bank, monthly interest rate at 4.25%, final payment due January 2026 This member represents the information pertaining to term note payable to united bank, tri-state paving acquisition, final payment due by June 1, 2027. Term Note Payable To United Bank Tri State Paving Acquisition Final Payment Due By June1 2027 [Member] Term notes payable to United Bank, Tri-State Paving acquisition, final payment due by June 1, 2027 Represents the information pertaining to unsecured notes payable to Corns Enterprises, final payment due April 29, 2026. Unsecured Notes Payable to Corns Enterprises, Final Payment Due April 29, 2026 [Member] Notes payable to Corns Enterprises, final payment due April 29, 2026 Debt Instrument [Line Items] SHORT-TERM AND LONG-TERM DEBT Long-Term Debt Total debt Debt, Current Less current maturities Represents information pertaining to notes payable to bank due January 2026. Notes Payable To Bank Monthly Interest Rate At 9.5%, Final Payment Due January 2026 [Member] Notes payable to bank, monthly interest rate at 9.5%, final payment due January 2026 Debt Instrument, Interest Rate, Stated Percentage Interest rate Long-term Line of Credit Borrowed on line of credit Debt Instrument, Periodic Payment Note payable in monthly or annual installments Amount on notes payable on annual installments. Notes Payable On Annual Installments Notes payable on annual installments Long-Term Debt, Maturities, Repayments Of Principal In Next Twelve Months 2025 Long-Term Debt, Maturities, Repayments Of Principal In Year Two 2026 Long-Term Debt, Maturities, Repayments Of Principal In Year Three 2027 Long-Term Debt, Maturities, Repayments Of Principal In Year Four 2028 Long-Term Debt, Maturities,

Repayments Of Principal In Year Five 2029 Long-Term Debt, Maturities, Repayments Of Principal After Year Five Thereafter Federal Federal Current Federal Tax Expense (Benefit) Current Deferred Federal Income Tax Expense (Benefit) Deferred Federal Income Tax Expense (Benefit), Continuing Operations Total State and Local Income Tax Expense (Benefit), Continuing Operations [Abstract] State Current State and Local Tax Expense (Benefit) Current Deferred State and Local Income Tax Expense (Benefit) Deferred State and Local Income Tax Expense (Benefit), Continuing Operations Total Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, Percent Federal rate Effective Income Tax Rate Reconciliation, State and Local Income Taxes State rate State income taxes Percentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to meals and other expense. Effective Income Tax Rate Reconciliation Nondeductible Expense Meals And Other Meals and other Effective Income Tax Rate, Continuing Operations Effective tax rate Effective tax rate Schedule of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. Schedule Components Of Deferred Tax Assets And Liabilities [Table] Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. Components Of Deferred Tax Assets And Liabilities [Line Items] INCOME TAXES Deferred Tax Assets, Net [Abstract] INCOME TAXES Deferred Tax Liabilities, Gross [Abstract] Deferred tax liabilities Deferred Tax Liabilities, Property, Plant and Equipment Property and equipment Deferred Tax Liabilities, Other Other Deferred Tax Liabilities, Gross Total deferred tax liabilities Deferred Tax Assets, Gross [Abstract] Deferred income tax assets Deferred Tax Assets, Other Accruals & Other Deferred Tax Assets, Operating Loss Carryforwards Net operating loss carryforward-States Operating Loss Carryforwards, Valuation Allowance Net operating loss valuation allowance-States Deferred Tax Assets, Gross Total deferred tax assets Deferred Tax Liabilities, Net Total net deferred tax liabilities Income Tax Authority [Axis] Income Tax Authority [Domain] Domestic Tax Authority [Member] Federal State and Local Jurisdiction [Member] State Operating Loss Carryforwards Net operating loss carryforwards Income (Loss) from Continuing Operations, Per Basic Share Earnings per share available to common shareholders Income (Loss) from Continuing Operations, Per Diluted Share Earnings per share available to common shareholders-diluted Schedule of Earnings Per Share, Basic, by Common Class, Including Two Class Method [Table] Restricted Stock [Member] Restricted stock awards Earnings Per Share, Basic, by Common Class, Including Two Class Method [Line Items] EARNINGS PER SHARE Incremental Common Shares Attributable to Dilutive Effect of Share-Based Payment Arrangements Dilutive effect of restricted stock grants Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number Number of unvested shares Schedule Of Share-Based Compensation Arrangements By Share-Based Payment Award [Table] Plan Name [Axis] Plan Name [Domain] This element represents information of employee stock purchase plan. Employee Stock Purchase Plan [Member] Employee Stock Purchase Plan Share-Based Compensation Arrangement By Share-Based Payment Award [Line Items] STOCK PURCHASE PLAN LONG TERM INCENTIVE PLAN Stock Repurchase Program Number of Shares Authorized to be Repurchased Maximum number of common stocks agreed to repurchase Percent of shares authorized to be repurchased by an entity's Board of Directors under a stock repurchase plan. Stock Repurchase Program, Percent of Shares Authorized to be Repurchased Percent of shares repurchased to its outstanding common stock Treasury Stock, Shares, Acquired Total Number of Shares Purchased Shares Acquired, Average Cost Per Share Average Price Paid Per Share Treasury Stock, Value, Acquired, Par Value Method Value of Shares Purchased as Part of Publicly Announced Plans or Programs Stock Repurchase Program, Remaining Number of Shares Authorized to be Repurchased Maximum Number of Shares That May Yet Be Purchased Under the Plans or Programs Represents the information pertaining to 2022 Equity Incentive Plan (the "Plan"). Equity Incentive Plan [Member] 2022 Equity Incentive Plan Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant Maximum number of shares of stock, granted under the Plan as stock options, restricted stock or restricted stock units Allocated Share-Based Compensation Expense Compensation expense Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Available at the end of current fiscal year Available at the beginning of current fiscal year Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Gross Granted during current fiscal year Vesting [Axis] Vesting [Domain] Share-Based Payment Arrangement, Tranche One [Member] FY 2025 Share-Based Payment Arrangement, Tranche Two [Member] FY 2026 Share-Based Payment Arrangement, Tranche Three [Member] FY 2027 Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Number Total vesting of shares during the year Schedule Of Related Party Transactions, By Related Party [Table] Related Party Transaction [Line Items] RELATED PARTY TRANSACTIONS This element represents percentage of common stock shares transactions between executive officers, directors and holders. Percentage Of Shares Of Common Stock Transaction Between Executive Officers Directors And Holders Description Percentage of shares of common stock transaction between executive, officers, directors and holders Debt Instrument, Term Term of loan agreement Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Arrangements and Non-arrangement Transactions [Domain] Represents the information pertaining to unsecured loan agreement with David Bolton and Daniel Bolton. Unsecured loan agreement with David Bolton and Daniel Bolton [Member] Unsecured loan agreement with David Bolton and Daniel Bolton Represents the information pertaining to Promissory Note agreement with Corns Enterprises as partial consideration for the purchase of Tri-State Paving. Promissory Note Agreement with Corns Enterprises [Member] Promissory Note agreement with Corns Enterprises Business Acquisition [Axis] Business Acquisition, Acquiree [Domain] Represents the information pertaining to Tri-State Paving. Tri State Paving [Member] Tri State Paving Consolidated Entities [Axis] Consolidated Entities [Domain] Represents the information pertaining to SQP Construction Group, Inc. ("SQP"). SQP Construction Group, Inc. [Member] SQP Investment, Name [Axis] Investment, Name [Domain] Represents the information pertaining to 1030 Quarrier Development, LLC ("Development"). Quarrier Development, LLC [Member] Development Ownership [Axis] Ownership [Domain] Represents the information pertaining to 1030 Quarrier Landlord, LLC ("Landlord"). Quarrier Landlord, LLC [Member] Landlord Legal Entity [Axis] Entity [Domain] Represents the information pertaining to 1030 Quarrier Ventures, LLC ("Ventures"). Quarrier Ventures, LLC [Member] Ventures Represents the information pertaining to United Bank. United Bank [Member] United Bank Related Party [Axis] Related Party [Domain] Related Party [Member] Related Party Counterparty Name [Axis] Counterparty Name [Domain] This element represents information of C. J. Hughes Construction Company, Inc. C J Hughes Construction Company C J Hughes Construction Company Debt Instrument, Periodic Payment, Interest Interest payment Debt Instrument, Periodic Payment, Principal Principal installment payments Equity Method Investments Equity investment Variable Interest Entity, Qualitative or Quantitative Information, Ownership Percentage Ownership percentage Equity Method Investment, Ownership Percentage Equity method investment ownership percentage Noncontrolling Interest, Ownership Percentage by Noncontrolling Owners Ownership percentage by non controlling owners Noncontrolling Interest, Ownership Percentage by Parent Ownership percentage by parent Amount of unconditional guarantee provided for the obligations associated with the Project. Unconditional Guarantee Unconditional guarantee Amount of expense on renting the equipment's. Equipment Rental Expense Equipment Rental Expense Lessee, Lease, Description [Table] Represents the information pertaining to right-of-use operating lease for the Hurricane, WV facility. Operating Lease for Hurricane, WV Facility [Member] Operating Lease for Hurricane, WV Facility Represents the information pertaining to right-of-use operating lease for the Winchester, Kentucky facility. Operating Lease for Winchester, Kentucky Facility [Member] Operating Lease for Winchester, Kentucky Facility Represents the information pertaining to right-of-use operating lease for the Chattanooga, Tennessee facility. Operating Lease for Chattanooga, Tennessee Facility [Member] Operating Lease for Chattanooga, Tennessee Facility Represents the information pertaining to operating lease with Enterprise. Operating Lease with Enterprise [Member] Operating Lease with Enterprise Represents the information pertaining to operating lease with RICA Developers, LLC. Operating Lease with RICA Developers, LLC [Member] Operating Lease with RICA Developers, LLC Lessee, Lease, Description [Line Items] LEASE OBLIGATIONS Operating Lease, Payments Operating lease payments for office space per month Lessee, Operating Lease, Term of Contract Term of operating lease The number of renewable options available in operating lease contract. Operating Lease, Number of Renewable Options Available Number of renewable options available Lessee, Operating Lease, Renewal Term Operating lease, renewal term Number of new leases entered during the period. Lessee, Finance Lease, Number Of New Leases Number of financing leases entered Present value of lessee's discounted obligation for lease payments from finance lease. Finance Lease, Liability Amount Finance lease, value Lessee, Finance Lease, Term of Contract Term of finance leases Lessee, Finance Lease, Discount Rate Finance lease, interest rate Finance Lease, Principal Payments Finance lease, monthly installment payments Lessee, Finance Lease, Existence of Option to Terminate [true false] Option to cancel the finance lease Number of right-of-use operating leases. Number of Right-of-Use Operating Leases Number of right of use operating leases Finance Lease, Liability, to be Paid Net present value Lessee, Operating Lease, Discount Rate Interest rate on operating lease Number of vehicles to be used under lease agreement. Lessee, Operating Lease, Number of Vehicles to be Used Number of vehicles to be used Operating Lease, Expense Rental expense Lessor, Lease, Description [Table] Represents the information pertaining to operating lease 1 for office facilities. Operating Lease 1 For Office Facilities [Member] Operating lease 1 Represents the information pertaining to operating lease 2 for office facilities. Operating Lease 2 For Office Facilities [Member] Operating lease 2 Represents the information pertaining to operating lease 3 for office facilities. Operating Lease 3 For Office Facilities [Member] Operating lease 3 Represents the information pertaining to operating lease 3 for office facilities. Operating Lease 4 For Office Facilities [Member] Operating lease 4 Represents the information pertaining to operating lease 5 for office facilities. Operating Lease 5 For Office Facilities Member Operating lease 5 Lessor, Lease, Description [Line Items] LEASE OBLIGATIONS Operating Lease, Weighted Average Remaining Lease Term Weighted average remaining term Operating Lease, Liability Present value of remaining liability Present value of operating lease liabilities Lessee, Operating Lease, Liability, to be Paid, Next Rolling 12 Months 2025 Lessee, Operating Lease, Liability, to be Paid, Rolling Year Two 2026 Lessee, Operating Lease, Liability, to be Paid, Rolling Year Three 2027 Lessee, Operating Lease, Liability, to be Paid, Rolling Year Four 2028 Lessee, Operating Lease, Liability, to be Paid Operating lease liability Lessee, Operating Lease, Liability, Undiscounted Excess Amount Less amounts representing interest Operating Lease, Right-of-Use Asset, Amortization Expense Total amortization Amount of interest towards interest. Operating Lease, Interest Total interest Amount of interest towards amortization and interest. Operating Lease, Amortization and Interest Total amortization and interest Amount of cash expense for right-of-use asset from operating lease. Cash Paid for Operating Leases Cash Paid for Operating Leases Concentration Risk [Table] Concentration Risk Benchmark [Axis] Concentration Risk Benchmark [Domain] Revenue Accounts receivable, net of retention Concentration Risk Type [Axis] Concentration Risk Type [Domain] Customer concentration risk Customer [Axis] Customer [Domain] Represents the information regarding the major customer one. Customer one Represents the information regarding the major customer two. Customer two Product and Service [Axis] Product and Service [Domain] TransCanada Corporation. TransCanada Corporation [Member] TransCanada Corporation This member represents the NiSource and subsidiaries. NiSource And Subsidiaries [Member] NiSource and subsidiaries All others. All Others [Member] All other Concentration Risk [Line Items] MAJOR CUSTOMERS For an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. Concentration Risk Threshold Percentage Customers concentration percentage Schedule Of Defined Benefit Plans Disclosures [Table] Retirement Plan Type [Axis] Retirement Plan Type [Domain] This element represents information of tax qualified union employees retirement plan. Union Employees Retirement Plan Defined Benefit Plan Disclosure [Line Items] RETIREMENT AND EMPLOYEE BENEFIT PLANS Defined Contribution Plan, Maximum Annual Contributions Per Employee, Percent Percentage of employees contribution to retirement compensation plan Defined Contribution Plan, Maximum Annual Contributions Per Employee, Amount Maximum amount of employees contribution Amount of discretionary contributions made on each dollar by an employer to a defined contribution plan. Defined Contribution Plan Employer Matching Contribution Amount Amount of contribution matched per dollar Defined Contribution Plan, Employer Matching Contribution, Percent Percentage of contribution of eligible wages Defined Contribution Plan, Employer Discretionary Contribution Amount Amount of contribution to union plan This element represents information of tax qualified non union employees retirement plan. Non Union Employees Retirement Plan This element represents information of retirement plan for employees. Retirement Plan This element represents information of Nitro electric and C. J. Hughes Construction Company, Inc merger. Nitro Electric And C. J. Hughes Construction Company merger This element represents information of parent company Energy Services Of America. Energy Services of America Represent employer matching contribution percent of each dollar contributed for the first 3% in defined contribution plan. Defined Contribution Plan Employer Matching Contribution Percent Of Each Dollar Contributed For The First 3% Defined contribution plan employer matching contribution percent of each dollar contributed for the first 3% Represents employer matching contribution percent of each dollar contributed for the next 3% in defined contribution plan. Defined Contribution Plan, Employer Matching Contribution, Percent Of Each Dollar Contributed For The Next 3% Defined contribution plan employer matching contribution percent of each dollar contributed for the next 3% Schedule of Multiemployer Plans [Table] Retirement Plan Name [Axis] Multiemployer Plan Name [Domain] Represents information of Central States, Southeast and Southwest Areas Pension Fund. Central States, Southeast and Southwest Areas Pension Fund [Member] Central States, Southeast and Southwest Areas Pension Fund Represents information pertaining to Laborers National Pension Fund. Laborers National Pension Fund [Member] Laborers National Pension Fund Represents the information pertaining to Laborers' District Council of Western Pennsylvania Pension Plan. Laborers' District Council of Western Pennsylvania Pension Plan [Member] Laborers' District Council of Western Pennsylvania Pension Plan Represents the information pertaining to Operating Engineers Local 324 Pension Fund. Operating Engineers Local 324 Pension Fund [Member] Operating Engineers Local 324 Pension Fund Represents information about National Automatic Sprinkler Industry Pension Fund. National Automatic Sprinkler Industry Pension Fund [Member] National Automatic Sprinkler Industry Pension Fund Represents information about Carpenters Pension Fund of WV. Carpenters Pension Fund of WV [Member] Carpenters Pension Fund of WV Represents information of Plumbers & Pipefitters National Pension Fund. Plumbers & Pipefitters National Pension Fund [Member] Plumbers & Pipefitters National Pension Fund Represents information of sheet metal workers' national pension fund. Sheet Metal Workers' National Pension Fund [Member] Sheet Metal Workers' National Pension Fund Represents information of Plumbers and Steamfitters Local 577 Pension Fund. Plumbers and Steamfitters Local 577 Pension Fund [Member] Plumbers and Steamfitters Local 577 Pension Fund Represents information of Sheet Metal Workers Local Pension Fund. Sheet Metal Workers Local Pension Fund [Member] Sheet Metal Workers Local Pension Fund All Other [Member] All Other Multiemployer Plans [Line Items] RETIREMENT AND EMPLOYEE BENEFIT PLANS For multiemployer plans, this represents the identification number and plan number. Multiemployer Plan EIN And Plan Number EIN/Pension Plan Number Multiemployer Plans, General Nature Pension Protection Act ("PPA") Certified Zone Status Multiemployer Plans, Funding Improvement Plan and Rehabilitation Plan [Fixed List] FIP/RP Status Multiemployer Plan, Contributions by Employer Contributions of Energy Services Companies Multiemployer Plans, Surcharge [Fixed List] Surcharge Imposed Multiemployer Plans, Collective-Bargaining Arrangement, Description Expiration Date of Collective Bargaining Agreement Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost Multiemployer plan, pension, insignificant, employer contribution, cost Multiemployer Plan, Employer Contribution, Cost Multiemployer plan, employer contribution, cost, Total The amount of cash paid for installment. Payments For Installment Payments for installment The amount expensed relating to claim. Claim Related expense Amount expensed Cash, Uninsured Amount Uninsured deposits Amount of outstanding of the performance bonds. Performance Bonds Outstanding Amount Performance bonds outstanding amount Schedule of Business Acquisitions, by Acquisition [Table] Represents the information pertaining to Heritage Painting, LLC. Heritage Painting, LLC [Member] Heritage painting Business Acquisition [Line Items] ACQUISITIONS Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment Property and equipment Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Intangible Assets, Other than Goodwill Customer relationships Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets Total Goodwill [Roll Forward] Goodwill Schedule of Finite-Lived Intangible Assets [Table] Indefinite-lived Intangible Assets [Axis] Indefinite-lived Intangible Assets, Major Class Name [Domain] Customer relationships [Member] Customer Relationships Tradename [Member] Tradename Non-competes [Member] Non-competes This member stand for Employment agreement/non-compete. Employment agreement/non-compete [Member] Employment agreement/non-compete The member represents the information of heritage painting customer relationships. Heritage Painting Customer Relationships [Member] Heritage Painting Customer relationships Asset Acquisition [Axis] Asset Acquisition [Domain] Represents information pertaining to West Virginia Pipeline. West Virginia Pipeline [Member] West Virginia Pipeline Represents the information pertaining to its asset purchase of revolt Energy, Inc. Revolt Energy [Member] Revolt Energy The member represents of Tri-State Paving Acquisition Company. Tri-State Paving Acquisition Company [Member] Tri-State Paving Finite-Lived Intangible Assets [Line Items] GOODWILL AND INTANGIBLE ASSETS Finite-Lived Intangible Assets, Remaining Amortization Period Remaining Life Finite-Lived Intangible Assets, Gross Original Cost The amount of amortization and impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value. Amortization and Impairment of Intangible Assets, Finite-lived Accumulated Amortization and Impairment Finite-Lived Intangible Assets, Net Net Book Value Total Finite-

Lived Intangible Asset, Expected Amortization, Year One 2024 Finite-Lived Intangible Asset, Expected Amortization, Year Two 2025 Finite-Lived Intangible Asset, Expected Amortization, Year Three 2026 Finite-Lived Intangible Asset, Expected Amortization, Year Four 2027 Finite-Lived Intangible Asset, Expected Amortization, Year Five 2028 Finite-Lived Intangible Asset, Expected Amortization, after Year Five After Subsequent Event [Table] Subsequent Event Type [Axis] Subsequent Event Type [Domain] Subsequent Event [Member] Subsequent events SUBSEQUENT EVENTS Dividends [Axis] Dividends [Domain] O 2025 Q1 Dividends. O 2025 Q1 Dividends [Member] O 2025 Q1 Dividends Represents information pertaining to Tribute Contracting & Consultants, LLC. Tribute Contracting And Consultants, LLC [Member] Tribute Contracting And Consultants, LLC Subsequent Event [Line Items] SUBSEQUENT EVENTS Asset Acquisition, Consideration Transferred, Equity Interest Issued and Issuable Energy Services Common stock Dividends Payable, Date Declared Dividends of date declared Dividends Payable, Date to be Paid Dividends of date will be Paid Dividends Payable, Date of Record Dividends of Date Record EX-101.PRE 14 esoa-20240930_pre.xml EX-101.PRE XML 16 R1.htm IDEA: XBRL DOCUMENT v3.24.4 Document and Entity Information - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Dec. 18, 2024 Mar. 31, 2024 Document and Entity Information Â Â Â Â Document Type 10-K Â Â Â Document Annual Report true Â Â Â Document Period End Date Sep. 30, 2024 Â Â Â Document Transition Report false Â Â Â Entity File Number 001-32998 Â Â Â Entity Registrant Name Energy Services of America CORP Â Â Â Entity Incorporation, State or Country Code DE Â Â Â Entity Tax Identification Number 20-4606266 Â Â Â Entity Address, Postal Zip Code 25701 Â Â Â Entity Address, Address Line One 75 West 3rd Ave. Â Â Â Entity Address, City or Town Huntington Â Â Â Entity Address, State or Province WV Â Â Â City Area Code 304 Â Â Â Local Phone Number 522-3868 Â Â Â Title of 12(g) Security Common Stock, par value $0.0001per share Â Â Â Trading Symbol ESOA Â Â Â Security Exchange Name NASDAQ Â Â Â Entity Well-known Seasoned Issuer No Â Â Â Entity Voluntary Filers No Â Â Â Entity Current Reporting Status Yes Â Â Â Entity Interactive Data Current Yes Â Â Â Entity Filer Category Accelerated Filer Â Â Â Entity Small Business true Â Â Â Entity Emerging Growth Company false Â Â Â ICFR Auditor Attestation Flag true Â Â Â Document Financial Statement Error Correction [Flag] false Â Â Â Entity Shell Company false Â Â Â Entity Public Float Â Â Â $ 92,406,947 Entity Common Stock, Shares Outstanding Â Â 16,621,912 Â Entity Central Index Key 0001357971 Â Â Â Amendment Flag false Â Â Â Current Fiscal Year End Date --09-30 Â Â Â Document Fiscal Year Focus 2024 Â Â Â Document Fiscal Period Focus FY Â Â Â Auditor Name Urish Popeck & Co., LLC Baker Tilly US, LLP Â Â Auditor Location Pittsburgh, PA Pittsburgh, Pennsylvania Â Â Auditor Firm ID 1013 23 Â Â X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionPCAOB issued Audit Firm Identifier + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_AuditorFirmId Namespace Prefix: dei_ Data Type: dei:nonemptySequenceNumberItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_AuditorLocation Namespace Prefix: dei_ Data Type: dei:internationalNameItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_AuditorName Namespace Prefix: dei_ Data Type: dei:internationalNameItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an annual report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_DocumentAnnualReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates whether any of the financial statement period in the filing include a restatement due to error correction. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection wReference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 4: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_DocumentFinStmtErrorCorrectionFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter. + ReferencesNo definition available. + Details Name: dei_EntityPublicFloat Namespace Prefix: dei_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionIndicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. + ReferencesNo definition available. + Details Name: dei_EntityVoluntaryFilers Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Securities Act -Number 230 -Section 405 + Details Name: dei_EntityWellKnownSeasonedIssuer Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-K -Number 249 -Section 310Reference 2: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 20-F -Number 249 -Section 220 -Subsection fReference 3: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 40-F -Number 249 -Section 240 -Subsection f + Details Name: dei_IcfrAuditorAttestationFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(g) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection g + Details Name: dei_Security12gTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration XML 17 R2.htm IDEA: XBRL DOCUMENT v3.24.4 CONSOLIDATED BALANCE SHEETS - USD ($) Sep. 30, 2024 Sep. 30, 2023 Current assets Â Â Cash and cash equivalents $ 12,926,036 $ 16,431,572 Accounts receivable-trade 56,802,844 51,219,958 Allowance for doubtful accounts (738,526) (51,063) Retainages receivable 11,704,281 7,589,749 Other receivables 1,047,952 516,968 Contract assets 24,595,792 15,955,220 Prepaid expenses and other 4,088,550 3,520,178 Total current assets 110,426,929 95,182,582 Property, plant and equipment, at cost 91,885,621 84,329,349 less accumulated depreciation (53,749,907) (47,799,840) Total fixed assets 38,135,714 36,529,509 Right-of-use assets-operating leases 2,531,227 3,326,405 Intangible assets, net 3,065,576 3,383,099 Goodwill 4,087,554 4,087,554 Total assets 158,247,000 142,509,149 Current liabilities Â Â Current maturities of long-term debt 6,372,915 6,107,277 Current maturities of lines of credit and short-term borrowings 10,292,676 19,847,470 Current maturities of operating lease liabilities 907,503 1,075,815 Accounts payable 23,673,659 22,026,639 Accrued expenses and other current liabilities 13,855,533 13,103,944 Contract liabilities 16,950,988 17,743,001 Income tax payable 2,195,278 Â Total current liabilities 74,248,552 79,904,146 Long-term debt, less current maturities 17,187,992 18,870,529 Long-term operating lease liabilities, less current maturities 1,625,424 2,274,975 Deferred tax liability 6,490,888 6,870,510 Total liabilities 99,552,856 107,920,160 Shareholders' equity Â Â Common stock, $.0001 par value Authorized 50,000,000 shares, 17,860,413 issued and 16,570,685 outstanding at September 30, 2024 and 17,850,012 issued and 16,567,185 outstanding at September 30, 2023 1,790 1,789 Treasury stock, 1,289,728 shares at September 30, 2024 and 1,282,827 at 2023 (133) (132) Additional paid in capital 60,282,921 60,288,745 Retained deficit (1,590,434) (25,701,413) Total shareholders' equity 58,694,144 34,588,989 Total liabilities and shareholders' equity $ 158,247,000 $ 142,509,149 X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10 + Details Name: us-gaap_AccountsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1:

http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1 + Details Name: us-gaap_AccountsReceivableGrossCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying amount as of the balance sheet date of the unpaid sum of the known and estimated amounts payable to satisfy all currently due domestic and foreign income tax obligations. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_AccruedIncomeTaxesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionValue received from shareholders in common stock-related transactions that are in excess of par value or stated value and amounts received from other stock-related transactions. Includes only common stock transactions (excludes preferred stock transactions). May be called contributed capital, capital in excess of par, capital surplus, or paid-in capital. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapitalCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of allowance for credit loss on accounts receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards 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http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_AssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of right to consideration in

exchange for good or service transferred to customer withheld under retainage provision in long-term contract or program when right to consideration is unconditional. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 910 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482546/910-10-50-7Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(c)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ConstructionContractorReceivableRetainage Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8 + Details Name: us-gaap_ContractWithCustomerAssetNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap_ContractWithCustomerLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences with jurisdictional netting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-6 + Details Name: us-gaap_DeferredIncomeTaxLiabilitiesNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1 + Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 15: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB 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https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-5Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17:

http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 21: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_LiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as current. Excludes lease obligation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. Excludes lease obligation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allowance, of receivables classified as other, due within one year or the operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_OtherReceivablesNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionReflects the total carrying amount as of the balance sheet date of debt having initial terms less than one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_ShortTermBorrowings Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount allocated to treasury stock. Treasury stock is common and preferred shares of an entity that were issued, repurchased by the entity, and are held in its treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 18 R3.htm IDEA: XBRL DOCUMENT v3.24.4 CONSOLIDATED BALANCE SHEETS (Parentheticals) - $ / shares Sep. 30, 2024 Sep. 30, 2023 CONSOLIDATED BALANCE SHEETS Â Â Common stock, par value (in dollars per share) $ 0.0001 $ 0.0001 Common stock, shares authorized 50,000,000 50,000,000 Common stock, shares issued 17,860,413 17,850,012 Common stock, shares outstanding 16,570,685 16,567,185 Treasury stock, shares 1,289,728 1,318,430 X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of previously

issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockCommonShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant XML 19 R4.htm IDEA: XBRL DOCUMENT v3.24.4 CONSOLIDATED STATEMENTS OF INCOME - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 CONSOLIDATED STATEMENTS OF INCOME Â Â Revenue $ 351,876,861 $ 304,104,492 Cost of revenue 301,922,545 267,291,157 Gross profit 49,954,316 36,813,335 Selling and administrative expenses 30,119,070 23,776,898 Income from operations 19,835,246 13,036,437 Other income (expense) Â Â Interest income Â 196 Proceeds from lawsuit judgement 15,634,499 Â Other nonoperating expense (21,561) (287,602) Interest expense (2,188,609) (2,406,839) Gain on sale of equipment 261,102 34,478 Other nonoperating income (expense), Total 13,685,431 (2,659,767) Income before income taxes 33,520,677 10,376,670 Income tax expense 8,415,667 2,975,250 Net income $ 25,105,010 $ 7,401,420 Weighted average shares outstanding-basic 16,570,289 16,646,086 Weighted average shares-diluted 16,608,038 16,670,963 Earnings per share available to common shareholders-basic $ 1.52 $ 0.44 Earnings per share available to common shareholders-diluted $ 1.51 $ 0.44 X - DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1 + Details Name: us-gaap_CostOfGoodsAndServicesSold Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnSaleOfPropertyPlantEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of gain (loss) recognized in settlement of litigation and insurance claims. Excludes claims within an insurance entity's normal claims settlement process. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48 + Details Name: us-gaap_GainLossRelatedToLitigationSettlement Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_GrossProfit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-

30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 9: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 11: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 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Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeStatementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) 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https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InterestExpenseNonoperating Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount before accretion (amortization) of purchase discount (premium) of interest income on nonoperating securities. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB 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from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_NonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) 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https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic

10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SellingGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 20 R5.htm IDEA: XBRL DOCUMENT v3.24.4 CONSOLIDATED STATEMENTS OF CASH FLOWS - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Cash flows from operating activities: Â Â Net income $ 25,105,010 $ 7,401,420 Adjustments to reconcile net income to net cash provided by operating activities: Â Â Depreciation expense 8,539,400 7,316,594 Accreted interest on PPP loans 108,356 99,789 Gain on sale of equipment (261,102) (34,478) Provision for deferred taxes (379,622) 2,415,431 Provision for bad debts 687,463 Â Vested restricted stock award compensation 35,556 Â Amortization of intangible assets 438,623 490,591 Accreted interest on note payable 61,477 54,687 Increase in accounts receivable-trade (5,582,886) (12,713,982) Increase in retainage receivable (4,114,532) (3,146,070) Increase in other receivables (530,984) (506,102) (Increase) decrease in contract assets (8,640,572) 154,373 (Increase) decrease in prepaid expenses and other (568,372) 4,237,434 Increase in accounts payable 1,647,020 1,712,231 Increase in accrued expenses and other current liabilities 2,924,182 1,870,432 (Decrease) increase in contract liabilities (792,013) 11,715,423 Net cash provided by operating activities 18,677,004 21,067,773 Cash flows from investing activities: Â Â Investment in property and equipment (8,755,349) (10,822,373) Acquisition of Heritage Painting (300,000) Â Proceeds from sales of property and equipment 1,058,343 647,111 Net cash used in investing activities (7,997,006) (10,175,262) Cash flows from financing activities: Â Â Proceeds from long-term debt Â 3,100,000 Borrowings on lines of credit and short term debt, net of (repayments) (9,663,150) 1,258,271 Treasury stock purchased (41,380) (219,615) Cash dividend on common stock (994,031) (833,360) Principal payments on long-term debt (3,486,973) (5,193,709) Net cash used in financing activities (14,185,534) (1,888,413) (Decrease) increase in cash and cash equivalents (3,505,536) 9,004,098 Cash and cash equivalents beginning of period 16,431,572 7,427,474 Cash and cash equivalents end of period 12,926,036 16,431,572 Supplemental schedule of noncash investing and financing activities: Â Â Purchases of property & equipment under financing agreements 1,195,682 975,643 Prepaid insurance premiums financed Â 3,811,644 Line of credit moved to long-term note for equipment purchases 812,915 8,487,085 Additions to operating lease right-of-use assets obtained from operating leases 265,941 2,590,566 Cash paid during the year for: Â Â Interest 2,074,246 2,302,976 Income taxes $ 7,008,491 $ 28,589 X - DefinitionAmount of Account receivables allowance for doubtful accounts. + ReferencesNo definition available. + Details Name: esoa_AccountsReceivablesAllowanceForDoubtfulAccounts Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount accreted interest on PPP loans. + ReferencesNo definition available. + Details Name: esoa_AccretedInterestOnPppLoans Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: esoa_CashPaidDuringYearForAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount related to increase (decrease) in contract with customer due to increase in costs and estimated earnings in excess of billings on uncompleted projects. + ReferencesNo definition available. + Details Name: esoa_IncreaseDecreaseInContractWithCustomerAssetIncreaseInCostsAndEstimatedEarningsInExcessOfBillingsOnUncompletedProjects Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount related to increase (decrease) in contract with customer due to decrease in billings in excess of costs and estimated earnings on uncompleted projects. + ReferencesNo definition available. + Details Name: esoa_IncreaseDecreaseInContractWithCustomerLiabilityDecreaseInBillingsInExcessOfCostsAndEstimatedEarningsOnUncompletedProjects Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount due within one year (or one business cycle) of retainage receivables that were originally due beyond one year (or one business cycle). + ReferencesNo definition available. + Details Name: esoa_IncreaseDecreaseInRetainageReceivablesCurrent Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of cash regarding insurance premiums financed. + ReferencesNo definition available. + Details Name: esoa_InsurancePremiumsFinancedCash Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of operating line of credit refinanced to long-term note for equipment purchases. + ReferencesNo definition available. + Details Name: esoa_OperatingLineOfCreditRefinancedToLongTermNoteForEquipmentPurchases Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount recognized for the passage of time, typically for liabilities, that have been discounted to their net present values. Excludes accretion associated with asset retirement obligations. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481639/420-10-35-4Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 420 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482017/420-10-50-1 + Details Name: us-gaap_AccretionExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnSaleOfPropertyPlantEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher

FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, before refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_IncomeTaxesPaid Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of expenses incurred but not yet paid. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in receivables classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount of outstanding money paid in advance for goods or services that bring economic benefits for future periods. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of fixed assets that an Entity acquires in a noncash (or part noncash) acquisition. Noncash is defined as information about all investing and financing activities of an enterprise during a period that affect recognized assets or liabilities but that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_NoncashOrPartNoncashAcquisitionFixedAssetsAcquired1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow to reacquire common stock during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsForRepurchaseOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow in the form of ordinary dividends to common shareholders of the parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDividendsCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from a debt initially having maturity due after one year or beyond the operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe net cash inflow or outflow for borrowing having initial term of repayment within one year or the normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_ProceedsFromRepaymentsOfShortTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from the sale of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 12 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSaleOfPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_RepaymentsOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense for award of restricted stock or unit under share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_RestrictedStockExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase in right-of-use asset obtained in exchange for operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 21 R6.htm IDEA: XBRL DOCUMENT v3.24.4 CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY - USD ($) Common Stock Additional Paid in Capital Retained Deficit Treasury Stock Total Balance at the beginning at Sep. 30, 2022 $ 1,789 $ 60,508,350 $ (32,269,473) $ (122) $ 28,240,544 Balance at the beginning (in shares) at Sep. 30, 2022 16,667,185 Â Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Â Net income (loss) Â Â 138,374 Â 138,374 Balance at the end at Dec. 31, 2022 $ 1,789 60,508,350 (32,131,099) (122) 28,378,918 Balance at the end (in shares) at Dec. 31, 2022 16,667,185 Â Â Â Â Â Balance at the beginning at Sep. 30, 2022 $ 1,789 60,508,350 (32,269,473) (122) 28,240,544 Balance at the beginning (in shares) at Sep. 30, 2022 16,667,185 Â Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Â Net income (loss) Â Â Â Â 7,401,420 Balance at the end at Sep. 30, 2023 $ 1,789 60,288,745 (25,701,413) (132) 34,588,989 Balance at the end (in shares) at Sep. 30, 2023 16,567,185 Â Â Â Â Â Balance at the beginning at Dec. 31, 2022 $ 1,789 60,508,350 (32,131,099) (122) 28,378,918 Balance at the beginning (in shares) at Dec. 31, 2022 16,667,185 Â Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Â Net income (loss) Â Â (1,873,600) Â (1,873,600) Dividends on common stock Â Â (833,360) Â (833,360) Treasury stock purchased by company Â (71,652) Â (3) (71,655) Treasury stock purchased by company (in shares) (32,181) Â Â Â Â Â Balance at the end at Mar. 31, 2023 $ 1,789 60,436,698 (34,838,059) (125) 25,600,303 Balance at the end (in shares) at Mar. 31, 2023 16,635,004 Â Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Â Net income (loss) Â Â 3,415,546 Â 3,415,546 Treasury stock purchased by company Â (147,953) Â (7) (147,960) Treasury stock purchased by company (in shares) (67,819) Â Â Â Â Â Balance at the end at Jun. 30, 2023 $ 1,789 60,288,745 (31,422,513) (132) 28,867,889 Balance at the end (in shares) at Jun. 30, 2023 16,567,185 Â Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Â Net income (loss) Â Â 5,721,100 Â 5,721,100 Balance at the end at Sep. 30, 2023 $ 1,789 60,288,745 (25,701,413) (132) 34,588,989 Balance at the end (in shares) at Sep. 30, 2023 16,567,185 Â Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Â Net income (loss) Â Â 2,042,195 Â 2,042,195 Dividends on common stock Â Â (994,031) Â (994,031) Balance at the end at Dec. 31, 2023 $ 1,789 60,288,745 (24,653,249) (132) 35,637,153 Balance at the end (in shares) at Dec. 31, 2023 16,567,185 Â Â Â Â Â Balance at the beginning at Sep. 30, 2023 $ 1,789 60,288,745 (25,701,413) (132) 34,588,989 Balance at the beginning (in shares) at Sep. 30, 2023 16,567,185 Â Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Â Net income (loss) Â Â Â Â 25,105,010 Balance at the end at Sep. 30, 2024 $ 1,790 60,282,921 (1,590,434) (133) 58,694,144 Balance at the end (in shares) at

Sep. 30, 2024 16,570,685 Â Â Â Â Balance at the beginning at Dec. 31, 2023 $ 1,789 60,288,745 (24,653,249) (132) 35,637,153 Balance at the beginning (in shares) at Dec. 31, 2023 16,567,185 Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Net income (loss) Â Â (1,108,828) Â (1,108,828) Vested restricted stock award $ 1 35,555 Â Â 35,556 Vested restricted stock award (in shares) 10,401 Â Â Â Â Balance at the end at Mar. 31, 2024 $ 1,790 60,324,300 (25,762,077) (132) 34,563,881 Balance at the end (in shares) at Mar. 31, 2024 16,577,586 Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Net income (loss) Â Â 17,513,627 Â 17,513,627 Treasury stock purchased by company Â (41,379) Â (1) (41,380) Treasury stock purchased by company (in shares) (6,901) Â Â Â Â Balance at the end at Jun. 30, 2024 $ 1,790 60,282,921 (8,248,450) (133) 52,036,128 Balance at the end (in shares) at Jun. 30, 2024 16,570,685 Â Â Â Â Increase (Decrease) in Stockholders' Equity Â Â Â Â Â Net income (loss) Â Â 6,658,016 Â 6,658,016 Balance at the end at Sep. 30, 2024 $ 1,790 $ 60,282,921 $ (1,590,434) $ (133) $ 58,694,144 Balance at the end (in shares) at Sep. 30, 2024 16,570,685 Â Â Â Â X - DefinitionAmount of paid and unpaid common stock dividends declared with the form of settlement in cash. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_DividendsCommonStockCash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInStockholdersEquityRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued during the period related to Restricted Stock Awards, net of any shares forfeited. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardNetOfForfeitures Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock related to Restricted Stock Awards issued during the period, net of the stock value of such awards forfeited. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueRestrictedStockAwardNetOfForfeitures Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionEquity impact of the value of stock that has been repurchased during the period and has not been retired and is not held in treasury. Some state laws may mandate the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockRepurchasedDuringPeriodValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 22 R7.htm IDEA: XBRL DOCUMENT v3.24.4 CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (Parentheticals) - $ / shares 3 Months Ended Dec. 31, 2023 Mar. 31, 2023 CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY Â Â Dividends on common stock (in dollars per share) $ 0.06 $ 0.05 Number of common shares 16,567,185 16,667,185 X - DefinitionAggregate dividends declared during the period for each share of common stock outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_CommonStockDividendsPerShareDeclared Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of common stock issued as dividends during the period. Excludes stock splits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2 + Details Name: us-gaap_CommonStockDividendsShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type:

na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfStockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 23 R8.htm IDEA: XBRL DOCUMENT v3.24.4 BUSINESS AND ORGANIZATION 12 Months Ended Sep. 30, 2024 BUSINESS AND ORGANIZATION Â BUSINESS AND ORGANIZATION 1.BUSINESS AND ORGANIZATION:Energy Services of America Corporation (â€œEnergy Servicesâ€ or the â€œCompanyâ€), formed in 2006, is a contractor and service company that operates primarily in the mid-Atlantic and central regions of the United States and provides services to customers in the natural gas, petroleum, water distribution, automotive, chemical, and power industries. For the gas industry, the Company is primarily engaged in the construction, replacement and repair of natural gas pipelines and storage facilities for utility companies and private natural gas companies. Energy Services is involved in the construction of both interstate and intrastate pipelines, with an emphasis on the latter. For the oil industry, the Company provides a variety of services relating to pipeline, storage facilities and plant work. For the power, chemical, and automotive industries, the Company provides a full range of electrical and mechanical installations and repairs including substation and switchyard services, site preparation, equipment setting, pipe fabrication and installation, packaged buildings, transformers, and other ancillary work with regards thereto. Energy Servicesâ€™ other pipeline services include corrosion protection services, horizontal drilling services, liquid pipeline construction, pump station construction, production facility construction, water and sewer pipeline installations, various maintenance and repair services and other services related to pipeline construction. The Company has also added the ability to install broadband and solar electric systems and perform civil and general contracting services.The Company had consolidated operating revenues of $351.9 million for the fiscal year ended September 30, 2024, of which 53.2% was attributable to electrical, mechanical, and general contract services, 23.5% to gas and petroleum transmission projects, and 23.3% to gas & water distributions services. The Company had consolidated operating revenues of $304.1 million for the fiscal year ended September 30, 2023, of which 48.8% was attributable to electrical, mechanical, and general contract services, 30.3% to gas and petroleum transmission projects, and 20.9% to gas & water distributions services. X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for organization, consolidation and basis of presentation of financial statements disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205/tableOfContent + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R9.htm IDEA: XBRL DOCUMENT v3.24.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 12 Months Ended Sep. 30, 2024 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 2.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:Revenue RecognitionThe Company recognizes revenue as performance obligations are satisfied and control of the promised goods and service is transferred to the customer. For Lump Sum and Unit Price contracts, revenue is ordinarily recognized over time as control is transferred to the customers by measuring the progress toward complete satisfaction of the performance obligation(s) using an input (i.e., â€œcost to costâ€) method. For Cost Plus and Time and Material (â€œT&Mâ€) contracts, revenue is ordinarily recognized over time as control is transferred to the customers by measuring the progress toward satisfaction of the performance obligation(s) using an output method.The Company does have certain service and maintenance contracts in which each customer purchase order is considered its own performance obligation recognized over time and would be recognized depending on the type of contract mentioned above. The Company also does certain T&M service work that is generally completed in a short duration and is recognized at a point in time.All contract costs, including those associated with affirmative claims, change orders and back charges, are recorded as incurred and revisions to estimated total costs are reflected as soon as the obligation to perform is determined. Contract costs consist of direct costs on contracts, including labor and materials, amounts payable to subcontractors and outside equipment providers, direct overhead costs and internal equipment expense (primarily depreciation, fuel, maintenance, and repairs).The Company recognizes revenue, but not profit, on certain uninstalled materials. Revenue on these uninstalled materials is recognized when the cost is incurred (when control is transferred), but the associated profit is not recognized until the materials are installed. The costs of uninstalled materials are tracked separately within the Companyâ€™s accounting software. Pre-contract and bond costs, if required, and mobilization costs on projects are generally immaterial to the total value of the Companyâ€™s contracts and are expensed when incurred. As a practical expedient, the Company recognizes these incremental costs as an expense when incurred if the amortization period of the asset that the entity otherwise would have recognized is one year or less. For projects expected to last greater than one year, mobilization costs are capitalized as incurred and amortized over the expected duration of the project. For these projects, mobilization costs will be tracked separately in the Companyâ€™s accounting software. This includes costs associated with setting up a project lot or lay-down yard, equipment, tool and supply transportation, temporary facilities and utilities and worker qualification and safety training. Contracts may require the Company to warranty that work is performed in accordance with the contract; however, the warranty is not priced separately, and the Company does not offer customers an option to purchase a warranty.Principles of ConsolidationThe consolidated financial statements of Energy Services include the accounts of Energy Services, its wholly owned subsidiaries West Virginia Pipeline, SQP, Ryan Construction, Tri-State Paving and C.J. Hughes and its subsidiaries, Contractors Rental, Nitro, and Pinnacle. All significant intercompany accounts and transactions have been eliminated in the consolidation. Unless the context requires otherwise, references to Energy Services include Energy Services, West Virginia Pipeline, SQP, Ryan Construction, Tri-State Paving and C.J. Hughes and its subsidiaries.â€‹Use of Estimates and AssumptionsThe preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America (â€œU.S.GAAPâ€), requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and loss during the reporting period. Actual results could differ materially from those estimates.Cash and Cash EquivalentsEnergy Services considers all highly liquid investments purchased with an original maturity of threeÂ months or less to be cash equivalents.Fair Value MeasurementsThe â€œFair Value Measurementâ€ Topic of the Financial Accounting Standards Board (â€œFASBâ€) Accounting Standards Codification (â€œASCâ€) defines fair value, establishes a framework for measuring fair value in accordance with U.S. GAAP and specifies disclosures about fair value measurements.Under the FASBâ€™s authoritative guidance on fair value measurements, 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 â€œFair Value Measurementâ€ Topic establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date.The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:Level 1Â â€” Quoted prices for identical assets and liabilities traded in active exchange markets.Level 2Â â€” Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data. Level 2 also includes derivative contracts whose value is determined using a pricing model with observable market inputs or can be derived principally from or corroborated by observable market data.Level 3Â â€” Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation; also includes observable inputs for nonbinding single dealer quotes not corroborated by observable market data.A financial instrumentâ€™s categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.The carrying amount for borrowings under the Companyâ€™s revolving credit facility approximates fair value because of the variable market interest rate charged to the Company for these borrowings. The fair value of the Companyâ€™s long term fixed-rate debt was estimated using a discounted cash flow analysis and a yield rate that was estimated based on the borrowing rates currently available to the Company for bank loans with similar terms and maturities. The fair value of the aggregate principal amount of the Companyâ€™s fixed-rate debt of $25.6 million at September 30, 2024 was $24.7Â million. The fair value of the aggregate principal amount of the Companyâ€™s fixed-rate debt of $33.8 million at September 30, 2023 was $32.1Â million.All other current assets and liabilities are carried at a net realizable value which approximates fair value because of their short duration to maturity.Accounts Receivable and Allowance for Doubtful AccountsThe Companyâ€™s accounts receivable consists of amounts that have been billed to customers. Collateral is generally not required. A majority of the Companyâ€™s contracts have monthly billing terms and payment terms within 30 to 45 days after invoices have been issued. The Company attempts to negotiate two-week billing terms and 15-day payment terms on larger projects. The timing of billings to customers may generate contract assets or contract liabilities. Certain construction contracts include retention provisions to provide assurance to our customers that we will perform in accordance with the contract terms and are therefore not considered a financing benefit. The balances billed but not paid by customers pursuant to these provisions generally become due upon completion and acceptance of the project work or products by the customer. We have determined there are no significant financing components in our contracts as of and for the years ended September 30, 2024 and 2023.Retainage billed but not paid pursuant to contract provisions will be due upon completion of the contracts. Based on the Companyâ€™s experience, management considers all amounts classified as retainage receivable to be collectible. A majority of retainage receivable amounts are expected to be collected within the next fiscalÂ year.The Company provides an allowance for doubtful accounts when collection of an account or note receivable is considered doubtful, and receivables are written off against the allowance when deemed uncollectible. Inherent in the assessment of the allowance for doubtful accounts are certain judgments and estimates including, among others, the customerâ€™s access to capital, the customerâ€™s willingness or ability to pay, general economic conditions and the ongoing relationship with the customer.Property and EquipmentProperty and equipment are recorded at cost. Costs which extend the useful lives or increase the productivity of the assets are capitalized, while normal repairs and maintenance that do not extend the useful life or increase productivity of the asset are expensed as incurred. Property and equipment are depreciated principally on the straight-line method over the estimated useful lives of the assets: buildings 39 years; operating equipment and vehicles 5-7 years; and office equipment, furniture and fixtures 5-7 years.Intangible AssetsAcquired intangible assets subject to amortization are amortized on a straight-line basis, which approximates the pattern in which the economic benefit of the respective intangible assets is realized, over their respective estimated useful lives. The definite-lived identifiable intangible assets recognized as part of the Companyâ€™s business combinations were initially recorded at their estimated fair value.Impairment of Long-Lived AssetsA long-lived asset shall be tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If an evaluation is required, the estimated future undiscounted cash flows associated with the assetâ€™s carrying amount to determine if a write-down to market value is required. ClaimsClaims are amounts in excess of the agreed contract price that a contractor seeks to collect from customers or others for customer-caused delays, errors in specifications and designs, contract terminations, change orders in dispute or unapproved as to both scope and price, or other causes of unanticipated additional costs. The Company records revenue on claims that management believes are probable. Revenue from a claim is recorded only to the extent that contract costs relating to the claim have been incurred.Self -InsuranceThe Company has its workers compensation, general liability and auto insurance through a captive insurance company. While the Company believes that this arrangement has been very beneficial in reducing and stabilizing insurance costs, the Company has to maintain a surety deposit to guarantee payment of premiums. The surety deposit had a balance of $2.0 million and $1.9 million as of September 30, 2024 and 2023, respectively, which is in â€œPrepaid expenses and otherâ€ on the Companyâ€™s Consolidated Balance Sheets. Should the captive experience severe losses over an extended period, it could increase the Companyâ€™s insurance expense or surety deposit required.AdvertisingAll advertising costs are expensed as incurred. Total advertising expenses were $279,000 and $138,000 for theÂ years ended September 30, 2024 and 2023, respectively.Stock Compensation PlansThe Company accounts for its equity-based compensation as prescribed by U.S. GAAP for share-based payments. The Company has adopted a fair value-based method of accounting for employee equity-based plans, whereby compensation cost is measured at the grant date based on the fair value of the award and is recognized over the service period, which is usually the vesting period. As a result, compensation expense relating to stock compensation plans will be reflected in net income as part of â€œSelling and administrative expensesâ€ on the consolidated statements of income.Income TaxesThe Company and all subsidiaries file a consolidated federal and various state income tax returns on a fiscalÂ year basis. With few exceptions, the Company is no longer subject to U.S. federal, state, or local income tax examinations forÂ years ending prior to SeptemberÂ 30, 2021. The Company follows the liability method of accounting for income taxes in accordance with U.S. GAAP. Under this method, deferred tax assets and liabilities are recorded for future tax consequences of temporary differences between financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that are expected to be in effect when the underlying assets or liabilities are recovered or settled. A valuation allowance is established to reduce deferred tax assets if it is more likely than not that a deferred tax asset will not be realized. U.S. GAAP also prescribes a comprehensive model for how companies should recognize, measure, present and disclose in their financial statements uncertain tax positions taken or to be taken on a tax return. This evaluation is a two-step process. First, the recognition process determines if it is more likely than not that a tax position will be sustained based on the merits of the tax position upon examination by the appropriate taxing authority. Second, a measurement process is calculated to determine the amount of benefit/expense to recognize in the financial statements if a tax position meets the more likely than not recognition threshold. The tax position is measured at the greatest amount of benefit/expense that is more likely than not of being realized upon ultimate settlement. Any interest and penalty related to the unrecognized tax benefits, as the result of recognition of tax obligations resulting from uncertain tax positions, are included in general and administrative expenses. The Company had not recognized any uncertain tax positions at September 30, 2024 or 2023.Earnings Per Common ShareBasic earnings per share is computed using the weighted average number of common shares outstanding during theÂ year, and diluted earnings per share is computed using the weighted average number of common shares outstanding during theÂ year adjusted for all potentially dilutive common stock equivalents, except in cases where the effect of the common stock equivalent would be anti-dilutive.Collective Bargaining AgreementsCertain Energy Services subsidiaries are party to collective bargaining agreements with unions representing members that are employed by the Company. The agreements require such subsidiaries to pay specified wages and provide certain benefits to the union employees. These agreements expire at various times and have typically been renegotiated and renewed on terms that are similar to the ones contained in the expiring agreements.Under certain collective bargaining agreements, the applicable Energy Services subsidiary is required to make contributions to multi-employer pension plans. If the subsidiary were to cease participation in one or more of these plans, a liability could potentially be assessed related to any underfunding of these plans. The amount of such an assessment, were one to be made, cannot be reasonably estimated.Litigation CostsThe Company recognizes reserves when it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. Litigation costs are expensed as incurred.Treasury StockWhen the Companyâ€™s stock is retired or repurchased for constructive retirement (with or without an intention to retire the stock formally in accordance with applicable laws), an excess of par or stated value over the cost of treasury shares is credited to additional paid-in capital.New Accounting PronouncementsOn October 28, 2021, the Financial Accounting Standards Board (â€œFASBâ€) released Accounting Standards Update (â€œASUâ€) 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers. The amendments of this ASU require entities to apply Topic 606 to recognize and measure contract assets and contract liabilities in a business combination. The amendments improve comparability after the business combination by providing consistent recognition and measurement guidance for revenue contracts with customers acquired in a business combination and revenue contracts with customers not acquired in a business combination. The amendments are effective for public business entities for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2022. For all other entities they are effective for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2023. Entities should apply the amendments prospectively to business combinations that occur after the effective date. Early adoption is permitted, including in any interim period, for public business entities for periods for which financial statements have not yet been issued, and for all other entities for periods for which financial statements have not yet been made available for issuance. The Company is currently assessing the effect that ASU 2021-08 will have on its results of operations, financial position and cash flows; however, the Company does not expect a significant impact. X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -

Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R10.htm IDEA: XBRL DOCUMENT v3.24.4 ACCOUNTING FOR PPP LOANS 12 Months Ended Sep. 30, 2024 ACCOUNTING FOR PPP LOANS Â ACCOUNTING FOR PPP LOANS 3.ACCOUNTING FOR PPP LOANSDue to the economic uncertainties created by COVID-19 and limited operating funds available, the Company applied for loans under the PPP. On April 15, 2020, the Company and its subsidiaries, C.J. Hughes, Contractors Rental and Nitro, entered into separate PPP notes effective April 7, 2020, with its Lender in an aggregate principal amount of $13.1 million pursuant to the PPP Loans. In a special meeting held on April 27, 2020, the Board of Directors of the Company unanimously voted to return $3.3 million of the PPP Loans after discussing the financing needs of the Company and subsidiaries. That left the Company and subsidiaries with $9.8 million in PPP Loans to fund operations. During fiscal year 2021, the Company received notice that the SBA had granted forgiveness of the $9.8 million of PPP Loans and the SBA repaid the Lender in full. The forgiveness was recorded as other income for the fiscal year ended September 30, 2021.During April 2023, management received notification from the SBA that one of the Companyâ€™s forgiveness applications related to the PPP Loans was under review. As part of the review, the SBA requested additional payroll information. Additionally, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits.Â The requested information was subsequently provided to the SBA through the Lender. The Company recognizes that there is a possibility that the SBA could reverse its previous determination on the forgiveness of the PPP Loans. As a result of this uncertainty, the Company restated the previously issued financial statements of the Company that were included in the Reports. The Company has recorded a short-term borrowing due to the SBA inquiry for the full $9.8 million, plus accrued interest for all periods presented.During July 2023, management received notification from the SBA that two additional forgiveness applications related to the PPP Loans were under review. As part of the review, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits. The requested information was subsequently provided to the SBA through the Lender.Borrowers must retain PPP documentation for at least six years after the date the loan is forgiven or paid in full, and the SBA and SBA Inspector General must be granted these files upon request. The SBA could revisit its forgiveness decision and determine that the Company does not qualify in whole or in part for loan forgiveness and demand repayment of the loans. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Companyâ€™s certification. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects. X - ReferencesNo definition available. + Details Name: esoa_AccountingForPayCheckProtectionProgramLoansAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure of accounting for paycheck protection program loans. + ReferencesNo definition available. + Details Name: esoa_AccountingForPayCheckProtectionProgramLoansTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R11.htm IDEA: XBRL DOCUMENT v3.24.4 REVENUE RECOGNITION 12 Months Ended Sep. 30, 2024 REVENUE RECOGNITION Â REVENUE RECOGNITION 4.REVENUE RECOGNITIONOur revenue is primarily derived from construction contracts that can span several quarters. We recognize revenue in accordance with ASC Topic 606, Revenue from Contracts with Customers (â€œASC 606â€ or â€œTopic 606â€) which provides for a five-step model for recognizing revenue from contracts with customers as follows:1.Identify the contract2.Identify performance obligations3.Determine the transaction price4.Allocate the transaction price5.Recognize revenueThe accuracy of our revenue and profit recognition in a given period depends on the accuracy of our estimates of the cost to complete each project. We believe our experience allows us to create materially reliable estimates. There are a number of factors that can contribute to changes in estimates of contract cost and profitability. The most significant of these include:â—the completeness and accuracy of the original bid;â—costs associated with scope changes;â—changes in costs of labor and/or materials;â—extended overhead and other costs due to owner, weather and other delays;â—subcontractor performance issues;â—changes in productivity expectations;â—site conditions that differ from those assumed in the original bid;â—changes from original design on design-build projects;â—the availability and skill level of workers in the geographic location of the project;â—a change in the availability and proximity of equipment and materials;â—our ability to fully and promptly recover on affirmative claims and back charges for additional contract costs; andâ—the customerâ€™s ability to properly administer the contract.The foregoing factors, as well as the stage of completion of contracts in process and the mix of contracts at different margins may cause fluctuations in gross profit from period to period. Significant changes in cost estimates, particularly in our larger, more complex projects, could have a significant effect on our profitability.Our contract assets include cost and estimated earnings in excess of billings that represent amounts earned and reimbursable under contracts, including claim recovery estimates, but have a conditional right for billing and payment such as achievement of milestones or completion of the project. Except for customer affirmative claims, generally, such unbilled amounts will become billable according to the contract terms and generally will be billed and collected over the next three months. Settlement with the customer of outstanding affirmative claims is dependent on the claims resolution process and could extend beyond one year. Based on our historical experience, we generally consider the collection risk related to billable amounts to be low. When events or conditions indicate that it is probable that the amounts outstanding become unbillable, the transaction price and associated contract asset is reduced.Our contract liabilities consist of provisions for losses and billings in excess of costs and estimated earnings. Provisions for losses, if incurred, are recognized in the consolidated statements of income at the uncompleted performance obligation level for total estimated losses in the period that evidence indicates that the estimated total cost of a performance obligation exceeds its estimated total revenue. Billings in excess of costs and estimated earnings are billings to customers on contracts in advance of work performed, including advance payments negotiated as a contract condition. Generally, unearned project-related costs will be earned over the next twelve months. X - DefinitionThe entire disclosure of revenue recognition. + ReferencesNo definition available. + Details Name: esoa_RevenueRecognitionTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 27 R12.htm IDEA: XBRL DOCUMENT v3.24.4 DISAGGREGATION OF REVENUE 12 Months Ended Sep. 30, 2024 DISAGGREGATION OF REVENUE Â DISAGGREGATION OF REVENUE 5.DISAGGREGATION OF REVENUEThe Company disaggregates revenue based on the following lines of service: (1) Gas & Water Distribution, (2) Gas & Petroleum Transmission, and (3) Electrical, Mechanical, & General services and construction. Certain reclassifications have been made to the year ended September 30, 2023, to reflect the current presentation. Our contract types are: Lump Sum, Unit Price, Cost Plus and T&M. The following tables present our disaggregated revenue for the fiscal years ended September 30, 2024 and 2023:â€‹â€‹â€‹

http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-5Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 275 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479072/912-275-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478685/912-310-50-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478685/912-310-50-4Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 405 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478788/912-405-45-4Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 405 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477623/912-405-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 405 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477623/912-405-50-3Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 910 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482332/910-20-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(c)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermContractsOrProgramsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 32 R17.htm IDEA: XBRL DOCUMENT v3.24.4 CLAIMS 12 Months Ended Sep. 30, 2024 CLAIMS Â CLAIMS 10.CLAIMSThe Company does not have any claims receivable as of September 30, 2024 and 2023. Claims receivable is a component of contract assets. X - ReferencesNo definition available. + Details Name: esoa_ClaimsAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for estimated claim revenue for the period. These claims were a result of a combination of customer-caused delays, errors in specification and designs, and disputed or unapproved contract change orders. + ReferencesNo definition available. + Details Name: esoa_ClaimsDisclosureTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 33 R18.htm IDEA: XBRL DOCUMENT v3.24.4 PROVISION FOR LOSS 12 Months Ended Sep. 30, 2024 PROVISION FOR LOSS Â PROVISION FOR LOSS 11.PROVISION FOR LOSSThe Company did not have a provision for loss at the fiscal years ended September 30, 2024 and 2023. X - ReferencesNo definition available. + Details Name: esoa_ProvisionForLossAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for provision for loss. + ReferencesNo definition available. + Details Name: esoa_ProvisionForLossTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 34 R19.htm IDEA: XBRL DOCUMENT v3.24.4 PROPERTY, PLANT AND EQUIPMENT 12 Months Ended Sep. 30, 2024 PROPERTY, PLANT AND EQUIPMENT Â PROPERTY, PLANT AND EQUIPMENT 12.PROPERTY, PLANT AND EQUIPMENTProperty, plant and equipment consist of the following:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹ â€‹â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€‹Â Â Â Â 2024Â Â Â Â 2023 â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Landâ€‹$ 3,258,838â€‹$ 2,974,354Buildings and leasehold improvementsâ€‹Â 11,534,943â€‹Â 10,000,570Operating equipment and vehiclesâ€‹Â 75,768,103â€‹Â 70,126,093Office equipment, furniture and fixturesâ€‹Â 1,235,965â€‹Â 1,225,570Assets not yet in serviceâ€‹Â 87,772â€‹Â 2,762â€‹â€‹Â 91,885,621â€‹Â 84,329,349Less accumulated depreciationâ€‹Â 53,749,907â€‹Â 47,799,840Property, plant and equipment, netâ€‹$ 38,135,714â€‹$ 36,529,509â€‹ X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/360/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 7 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-7 + Details Name: us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R20.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM DEBT 12 Months Ended Sep. 30, 2024 SHORT-TERM DEBT Â SHORT-TERM DEBT 13.SHORT-TERM DEBTOperating Line of CreditOn August 8, 2024, the Company renewed its $30.0 million line of credit with a maturity date of June 28, 2026. The interest rate on the line of credit is the â€œWall Street Journalâ€ Prime Rate (the index) with a floor of 4.99%.The line of credit is limited to a borrowing base calculation as summarized below:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹ Â Â Â Â SeptemberÂ 30,Â 2024Â Â Â Â SeptemberÂ 30,Â 2023Â Eligible borrowing baseâ€‹$ 25,089,446â€‹$ 23,942,868Â â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Borrowed on line of creditÂ â€‹ 4,500,000Â â€‹ 8,712,915â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Line of credit balance availableâ€‹$ 20,589,446â€‹$ 15,229,953â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Interest rateâ€‹Â 8.0%Â Â Â 8.5%â€‹The Companyâ€™s $4.5 million line of credit borrowing is recorded as a long-term debt as of September 30, 2024, as compared an $8.7 million short-term borrowing at September 30, 2023.The modified financial covenants for the quarter ended June 30, 2023, and all subsequent quarters, are below:â—Minimum tangible net worth of $28.0 million,â—Minimum traditional debt service coverage of 1.50x on a rolling twelve-Â month basis,â—Minimum current ratio of 1.20x,â—Maximum debt to tangible net worth ratio (â€œTNWâ€) of 2.75x,â—Each ratio and covenant shall be determined, tested, and measured as of each calendar quarter beginning June 30, 2023,â—The Company shall maintain a ratio of Maximum Senior Funded Debt (â€œSFDâ€) to Earnings before Interest, Taxes, Depreciation and Amortization (â€œEBDITAâ€) equal to or less than 3.5:1. SFD shall mean any funded debt or lease of the Company, other than subordinated debt. The covenant shall be tested quarterly, at the end of each fiscal quarter, with EBITDA based on the preceding four quarters.The Companyâ€™s lender has agreed to omit the effect of the PPP loan restatement from the Companyâ€™s covenant compliance calculations while a final decision on PPP loan forgiveness remains in question. Thus, the Company was in compliance with all covenants at September 30, 2024.Insurance Premiums FinancedThe Company had previously financed insurance policy premiums on a short-term basis through a financing company prior to beginning to make quarterly installment payments for calendar year 2024. These insurance policies include workersâ€™ compensation, general liability, automobile, umbrella, and equipment policies. At September 30, 2024 and September 30, 2023, the remaining balance of the insurance premiums was $0 and $950,000, respectively.Paycheck Protection Program LoansDue to the economic uncertainties created by COVID-19 and limited operating funds available, the Company applied for loans under the PPP. On April 15, 2020, the Company and its subsidiaries, C.J. Hughes, Contractors Rental and Nitro, entered into separate PPP notes effective April 7, 2020, with its Lender in an aggregate principal amount of $13.1 million pursuant to the PPP Loans. In a special meeting held on April 27, 2020, the Board of Directors of the Company unanimously voted to return $3.3 million of the PPP Loans after discussing the financing needs of the Company and subsidiaries. That left the Company and subsidiaries with $9.8 million in PPP Loans to fund operations. During fiscal year 2021, the Company received notice that the SBA had granted forgiveness of the $9.8 million of PPP Loans and the SBA repaid the Lender in full. The forgiveness was recorded as other income for the fiscal year ended September 30, 2021.During April 2023, management received notification from the SBA that one of the Companyâ€™s forgiveness applications related to the PPP Loans was under review. As part of the review, the SBA requested additional payroll information. Additionally, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits.Â The requested information was subsequently provided to the SBA through the Lender. The Company recognizes that there is a possibility that the SBA could reverse its previous determination on the forgiveness of the PPP Loans. As a result of this uncertainty, the Company restated the previously issued audited financial statements of the Company for fiscal 2022 and 2021. The Company has recorded a short-term borrowing due to the SBA inquiry for the full $9.8 million, plus accrued interest.During July 2023, management received notification from the SBA that two additional forgiveness applications related to the PPP Loans were under review. As part of the review, the SBA requested information regarding the ability of the Companyâ€™s affiliates to meet SBA size standards and/or PPP corporate maximum limits. The requested information was subsequently provided to the SBA through the Lender.Borrowers must retain PPP documentation for at least six years after the date the loan is forgiven or paid in full, and the SBA and SBA Inspector General must be granted these files upon request. The SBA could revisit its forgiveness decision and determine that the Company does not qualify in whole or in part for loan forgiveness and demand repayment of the loans. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Companyâ€™s certification. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects. X - ReferencesNo definition available. + Details Name: us-gaap_ShortTermBorrowingsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for short-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContent + Details Name: us-gaap_ShortTermDebtTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R21.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM AND LONG-TERM DEBT 12 Months Ended Sep. 30, 2024 SHORT-TERM AND LONG-TERM DEBT Â SHORT-TERM AND LONG-TERM DEBT 14.SHORT-TERM AND LONG-TERM DEBTA summary of short-term and long-term debt as of September 30, 2024 and 2023 is as follows:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹September 30,â€‹September 30,â€‹Â Â Â Â 2024Â Â Â Â 2023 â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Line of credit payable to bank, monthly interest at 8.0%, final payment due by June 28, 2025, guaranteed by certain directors of the Company.â€‹$ 4,500,000â€‹$ 8,712,915 â€‹â€‹Â â€‹â€‹Â â€‹Equipment line of credit with a total of $9.3 million and $8.5 million of $9.3 million available borrowed at June 30, 2024 and September 30, 2023, respectively, fixed interest at 7.25% of outstanding balance due in monthly installments between June 1, 2023 and December 1, 2023. Payments of $202,809 due in monthly installments, including fixed interest at 7.25%, beginning January 2024 with final Â payment due February 2028, secured by Â equipment, guaranteed by certain directors of the Company.â€‹â€‹ 7,802,313â€‹â€‹ 8,487,085â€‹â€‹â€‹ â€‹â€‹â€‹â€‹Paycheck Protection Program loans from Small Business Administration, 1.0% simple interest, initially forgiven in the fiscal year ended September 30, 2021. Â Final forgiveness decision has not been determined.â€‹â€‹ 10,292,676â€‹â€‹ 10,184,320 â€‹â€‹â€‹â€‹â€‹â€‹ â€‹â€‹Term note payable to United Bank, WV Pipeline acquisition, due in monthly installments of $64,853 interest at 4.25%, final payment due by March 25, 2026, secured by receivables and equipment, guaranteed by certain directors of the Company.â€‹Â 1,134,185â€‹Â 1,790,051 â€‹â€‹Â â€‹â€‹Â â€‹Notes payable to finance companies, due in monthly installments Â totaling $76,000 at September 30, 2024 and $50,000 at September 30, 2023, including interest ranging from 0.00% to 6.0%, final payments due October 2024 through August 2026, secured by equipment.â€‹Â 1,787,009â€‹Â 1,290,148 â€‹â€‹â€‹Â â€‹â€‹â€‹Â â€‹Note payable to finance company for insurance premiums financed, due in monthly installments Â totaling $327,000 in calendar year 2023 and $282,000 in calendar year 2022, including interest rate at 6.70%, final payment due December 2023.â€‹Â â€”â€‹Â 950,235 â€‹â€‹Â â€‹â€‹Â â€‹Notes payable to bank, due in monthly installments totaling $7,848, including interest at 4.82%, final payment due November 2034 secured by building and property.â€‹â€‹ 762,670â€‹â€‹ 813,242â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Notes payable to bank, due in monthly installments totaling Â $12,580, including interest at 9.5%, final Â payment due November 2025 secured by Â building and property, guaranteed by certain directors of the Company.â€‹Â â€”â€‹Â 294,761 â€‹â€‹Â â€‹â€‹Â â€‹Notes payable to bank, due in monthly installments totaling Â $59,932, including fixed interest at 6.0%, final Â payment due October 2027 secured by receivables and equipment, guaranteed by certain directors of the Company.â€‹â€‹ 2,024,847â€‹â€‹ 2,601,404â€‹â€‹Â Â Â Â â€‹Â Â Â Notes payable to David Bolton and Daniel Bolton, due in annual installments totaling $500,000, including interest at 3.25%, final payment due December 31, 2026, unsecured.â€‹Â 940,000â€‹Â 1,660,000â€‹â€‹Â â€‹Â â€‹Notes payable to bank, interest at 4.25% of outstanding balance due in monthly installments between January 2021 and January 2022 with note payments beginning February 2022. Payments due in monthly installments totaling $68,150, including interest at 9.5%, final Â payment due January 2026, secured by Â equipment, guaranteed by certain directors of the Company.â€‹Â â€”â€‹Â 1,873,831 â€‹â€‹Â â€‹Â â€‹â€‹Â â€‹Term note payable to United Bank, Tri-State Paving acquisition, due in monthly installments of $129,910, including interest at 4.50%, final payment due by June 1, 2027, secured by receivables and equipment, guaranteed by certain directors of the Company.â€‹â€‹ 4,359,883â€‹â€‹ 5,698,761 â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹Notes payable to Corns Enterprises, $1,000,000 with fair value of $936,000, due in annual installments totaling $250,000, including interest at 3.50%, final payment due April 29, 2026, unsecured.â€‹â€‹ 250,000â€‹â€‹ 468,523â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹Total debtâ€‹$ 33,853,583â€‹$ 44,825,276â€‹â€‹Â â€‹â€‹Â â€‹Less current maturitiesâ€‹Â 16,665,591â€‹Â 25,954,747â€‹â€‹Â â€‹â€‹Â â€‹Total long-term debtâ€‹$ 17,187,992â€‹$ 18,870,529â€‹At September 30, 2024, future expected payments due on short-term and long-term debt are as follows:â€‹â€‹â€‹â€‹â€‹â€‹2025Â Â Â Â $ 16,665,5912026â€‹Â 10,238,7342027â€‹Â 4,591,9062028â€‹Â 1,775,1202029â€‹Â 62,726Thereafterâ€‹Â 519,506â€‹$ 33,853,583â€‹ X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name

Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1I + Details Name: us-gaap_DebtDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 37 R22.htm IDEA: XBRL DOCUMENT v3.24.4 INCOME TAXES 12 Months Ended Sep. 30, 2024 INCOME TAXES Â INCOME TAXES 15.INCOME TAXESThe components of income taxes are as follows:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹ â€‹â€‹Year Ended SeptemberÂ 30,Â â€‹Â Â Â Â 2024Â Â Â Â 2023â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Federalâ€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Currentâ€‹$ 7,218,772â€‹$ 432,251Deferredâ€‹Â (364,036)â€‹Â 1,865,019Totalâ€‹Â 6,854,736â€‹Â 2,297,270â€‹â€‹Â â€‹â€‹â€‹Stateâ€‹Â â€‹â€‹Â â€‹Currentâ€‹Â 1,576,518â€‹Â 127,568Deferredâ€‹Â (15,587)â€‹Â 550,412Totalâ€‹Â 1,560,931â€‹Â 677,980â€‹â€‹Â â€‹â€‹Â â€‹Total income tax expense (benefit)â€‹$ 8,415,667â€‹$ 2,975,250â€‹The Companyâ€™s income tax expense and deferred tax assets and liabilities reflect managementâ€™s best estimate of current and future taxes to be paid. Significant judgments and estimates are required in the determination of the consolidated income tax expense. The Companyâ€™s provision for income taxes is computed by applying a federal rate of 21.0% and a blended state rate of approximately 5.0% to 6.0% to taxable income or loss after consideration of non-taxable and non-deductible items.The income tax expense for the fiscal year ended September 30, 2024 was $8.4 million as compared to $3.0 million for the fiscal year ended September 30, 2023. The increase was due to an increase in taxable income for the fiscal year ended September 30, 2024, as compared to the fiscal year ended September 30, 2023.The effective income tax rate for the fiscal year ended September 30, 2024 was 25.1%, as compared to an effective income tax rate of 28.7% for the fiscal year ended September 30, 2023. Effective income tax rates are estimates and may vary from period to period due to changes in the amount of taxable income or loss, non-taxable and non-deductible expenses.â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Twelve Months Endedâ€‹ â€‹Â Â Â Â September 30, 2024Â Â Â Â September 30, 2023Â â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Statutory rateÂ 21.0%Â Â 21.0%State income taxesÂ 4.7%Â Â 6.0%Meals and otherÂ (0.6)%Â Â 1.7%Effective tax rateâ€‹ 25.1%Â Â 28.7%Â Â â€‹Deferred income taxes arise from temporary differences between the tax basis of assets and liabilities and their reported amounts in the consolidated financial statements, which will result in taxable or deductible amounts in the future. A valuation allowance is established when necessary to reduce deferred tax assets to the amount expected to be realized.The Company had $0 and $3.0 million of federal net operating loss carryforwards at September 30, 2024 and 2023, respectively. The Company had $20.5 million and $23.3 million of state net operating loss carryforwards at September 30, 2024 and 2023, respectively. The state net operating loss carryforwards begin to expire in 2025.The income tax effects of temporary differences giving rise to the deferred tax assets and liabilities are as follows:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹ â€‹â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€‹Â Â Â Â 2024Â Â Â Â 2023Deferred tax liabilitiesâ€‹â€‹â€‹â€‹â€‹â€‹â€‹Property and equipmentâ€‹$ 7,437,645â€‹$ 8,141,025Otherâ€‹â€‹ 1,509,487â€‹â€‹ 588,632Total deferred tax liabilitiesâ€‹$ 8,947,132â€‹$ 8,729,657â€‹â€‹â€‹â€‹â€‹â€‹â€‹Deferred income tax assetsâ€‹Â Â Â Â â€‹Â Â Â Â Accruals & Otherâ€‹$ 2,325,671â€‹$ 948,704Net operating loss carryforward-Statesâ€‹ â€‹ 663,548â€‹ â€‹ 910,443Net operating loss valuation allowance-Statesâ€‹â€‹â€‹ (532,975)â€‹â€‹â€‹ â€”Total deferred tax assetsâ€‹$ 2,456,244â€‹$ 1,859,147â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Total net deferred tax liabilitiesâ€‹$ 6,490,888â€‹$ 6,870,510â€‹The Company does not believe that it has any unrecognized tax benefits included in its consolidated financial statements that require recognition. The Company has not had any settlements in the current period with taxing authorities, nor has it recognized tax benefits as a result of a lapse of the applicable statute of limitations. The Company recognizes interest and penalties accrued related to unrecognized tax benefits, if applicable, in general and administrative expenses. X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12CReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12BReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477891/740-270-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.5.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/740/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-14Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-21Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 11.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482603/740-30-50-2 + Details Name: us-gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R23.htm IDEA: XBRL DOCUMENT v3.24.4 EARNINGS PER SHARE 12 Months Ended Sep. 30, 2024 EARNINGS PER SHARE Â EARNINGS PER SHARE 16.EARNINGS PER SHAREEarnings per share for theÂ years ended September 30, 2024, and 2023 are as follow:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹ â€‹â€‹Twelve Months EndedÂ Â Â Â Twelve Months Endedâ€‹â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€‹â€‹2024â€‹2023 â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹Net incomeâ€‹$ 25,105,010â€‹$ 7,401,420â€‹â€‹Â â€‹â€‹Â â€‹Weighted average shares outstanding-basicâ€‹Â 16,570,289â€‹Â 16,646,086â€‹â€‹Â â€‹â€‹Â â€‹Weighted average shares outstanding-dilutedâ€‹Â 16,608,038â€‹Â 16,670,963â€‹â€‹Â â€‹â€‹Â â€‹Earnings per share available to common shareholdersâ€‹$ 1.52â€‹$ 0.44â€‹â€‹Â â€‹â€‹Â â€‹Earnings per share available to common shareholders-dilutedâ€‹$ 1.51â€‹$ 0.44â€‹The diluted weighted average shares outstanding calculation included a 37,749 dilutive effect for 51,227 unvested restricted stock awards. X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for earnings per share. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/260/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-3 + Details Name: us-gaap_EarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 39 R24.htm IDEA: XBRL DOCUMENT v3.24.4 STOCK REPURCHASE PLAN 12 Months Ended Sep. 30, 2024 STOCK REPURCHASE PLAN Â STOCK REPURCHASE PLAN 17.STOCK REPURCHASE PLANOn July 6, 2022, the Companyâ€™s Board of Directors authorized a share repurchase program (the â€œProgramâ€), pursuant to which the Company may, from time to time, purchase shares of its common stock for an aggregate repurchase not to exceed 1,000,000 shares, which is approximately 6.0% of its outstanding common stock. The Program, which started on August 16, 2022 and has no expiration date, does not obligate the Company to purchase any number of shares, and there is no guarantee as to the exact number of shares to be repurchased by the Company.The repurchases of Energy Services of America Corporationâ€™s shares of its common stock during the twelve months ended September 30, 2024 was as follows:â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹â€‹

https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 42 R27.htm IDEA: XBRL DOCUMENT v3.24.4 LEASE OBLIGATIONS 12 Months Ended Sep. 30, 2024 LEASE OBLIGATIONS Â LEASE OBLIGATIONS 20.LEASE OBLIGATIONSThe Company leases office space for SQP for $1,500 per month. The lease, which was originally signed on March 25, 2021, is for a period of two years with five one-year renewals available immediately following the end of the base term. The Company has only committed to a one-year renewal and is evaluating whether to renew for additional periods.The Company had two lease agreements for construction equipment with a combined amount of $160,000 that were paid in full as of September 30, 2024. The leases had a term of twenty-two months with a stated interest rate of 0%, combined monthly installment payments of $6,645 and were cancellable at any time without penalty. The Company exercised the right to purchase the equipment at the expiration of the leases by applying the two-month deposit paid. The related assets and finance lease obligations associated with these lease agreements had been included in the consolidated balance sheets within property, plant and equipment and long-term debt. The Company has two right-of-use operating leases acquired on April 29, 2022, as part of the Tri-State Paving, LLC transaction. The first operating lease, for the Hurricane, West Virginia facility, had a net present value of $236,000 at inception, and a carrying value of $46,000 at September 30, 2024. The 4.5% interest rate on the operating leases is based on the Companyâ€™s incremental borrowing rate at inception.The second operating lease, for the Chattanooga, Tennessee facility, had a net present value of $144,000 at inception, and expired on August 31, 2024. The lease was renewed for a two-year period with a net present value of $140,000 and had a carrying value of $123,000 at September 30, 2024. The 8.5% interest rate on the operating leases is based on the Companyâ€™s incremental borrowing rate at inception.The Company has a right-of-use operating lease with Enterprise acquired on August 11, 2022, as part of the Ryan Environmental acquisition. This lease agreement was initially for thirty-one vehicles with a net present value of $1.2 million. The Company subsequently netted forty-three additional leased vehicles with a net present value of $2.0 million. The right-of-use operating lease has a carrying value of $2.2 million at September 30, 2024. Each vehicle leased under the master lease program has its own implicit rate.The Company had a right-of-use operating lease with RICA Developers, LLC acquired on August 12, 2022, as part of the Ryan Environmental acquisition. This lease, for the Bridgeport, West Virginia facility, had a net present value of $140,000 at inception and no carrying value at September 30, 2023. The 4.5% interest rate on the operating lease was based on the Companyâ€™s incremental borrowing rate at inception. The Company has signed a one-year renewal agreement effective October 1, 2023 through September 30, 2024. The lease had a net present value of $125,000 at inception and no carrying value at September 30, 2024. The 8.5% interest rate on the operating lease was based on the Companyâ€™s incremental borrowing rate at inception. As of September 30, 2024, the Company has only committed to a one-year renewal and is evaluating whether to renew for additional periods.The Company has a right-of-use operating lease acquired on March 28, 2023. This lease, for the Winchester, Kentucky facility, had a net present value of $290,000 at inception and a carrying value of $161,000 at September 30, 2024. The 7.5% interest rate on the operating lease is based on the Companyâ€™s incremental borrowing rate at inception.Schedules related to the Companyâ€™s operating leases at fiscal year ended September 30, 2024 can be found below:â€‹â€‹â€‹

http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/715/tableOfContentReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (o) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (p) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (r)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (r)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480126/715-20-S99-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 60 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480266/715-60-50-3 + Details Name: us-gaap_PensionAndOtherPostretirementBenefitsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 45 R30.htm IDEA: XBRL DOCUMENT v3.24.4 CREDIT RISK 12 Months Ended Sep. 30, 2024 CREDIT RISK Â CREDIT RISK 23.CREDIT RISKFinancial instruments which potentially subject the Company to credit risk consist primarily of cash, cash equivalents and contract receivables. The Company places its cash with high quality financial institutions. At times, the balances in such institutions may exceed the FDIC insurance limit of $250,000 per depositor, per insured bank, for each account ownership category. FDIC insurance covers all deposit accounts, including checking accounts, savings accounts, money market deposit accounts, and certificates of deposit. As of September 30, 2024, the Company had $13.2 million of uninsured deposits.The Company performs periodic credit evaluations of its customerâ€™s financial condition and generally does not require collateral. Consequently, the Company is subject to potential credit risk related to business and economic factors that would affect these companies. However, the Company generally has certain statutory lien rights with respect to services provided. Credit losses consistently have been within managementâ€™s expectations. X - DefinitionThe entire disclosure for financial instruments which potentially subject the companies to credit risk consist primarily of cash, cash equivalents and contract receivables. The companies place their cash with high quality financial institutions. + ReferencesNo definition available. + Details Name: esoa_CreditRiskDisclosureTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RisksAndUncertantiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 46 R31.htm IDEA: XBRL DOCUMENT v3.24.4 COMMITMENTS AND CONTINGENCIES 12 Months Ended Sep. 30, 2024 COMMITMENTS AND CONTINGENCIES Â COMMITMENTS AND CONTINGENCIES 24.COMMITMENTS AND CONTINGENCIESDuring the normal course of operations, the Company is subject to certain subcontractor claims, mechanicâ€™s liens, and other litigation. Management is of the opinion that no material obligations will arise from any pending legal proceedings. Accordingly, no provision has been made in the financial statements for such litigation.Some customers, particularly new ones or governmental agencies require the Company to post bid bonds, performance bonds and payment bonds (collectively, performance bonds). These performance bonds are obtained through insurance carriers and guarantee to the customer that we will perform under the terms of a contract and that we will pay subcontractors and vendors. If the Company fails to perform under a contract or to pay subcontractors and vendors, the customer may demand that the insurer make payments or provide services under the bond. The Company must reimburse the insurer for any expenses or outlays it is required to make.In FebruaryÂ 2014, the Company entered into an agreement with a surety company to provide bonding which will suit the Companyâ€™s immediate needs. The ability to obtain bonding for future contracts is an important factor in the contracting industry with respect to the type and value of contracts that can be bid on.Depending upon the size and conditions of a particular contract, the Company may be required to post letters of credit or other collateral in favor of the insurer. Posting these letters or other collateral will reduce our borrowing capabilities. The Company does not anticipate any claims in the foreseeable future. At September 30, 2024, the Company had $117.6 million in performance bonds outstanding.In the fiscal year 2020, the Company received $9.8 million in PPP Loans. The Company believes it meets the SBAâ€™s certification requirement based on its limited access to capital, weakened business operations during the pandemic and small market value. The Companyâ€™s shares of common stock did not trade on a national exchange at that time. However, no assurance can be given as to the outcome if the SBA re-evaluates the Companyâ€™s loan certification. The SBA could determine that the Company does not qualify in whole or in part for loan forgiveness. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Companyâ€™s certification. The Company could be required to repay its PPP Loans. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Companyâ€™s business, financial condition and results of operations and prospects. X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 47 R32.htm IDEA: XBRL DOCUMENT v3.24.4 ACQUISITIONS 12 Months Ended Sep. 30, 2024 ACQUISITIONS Â ACQUISITIONS 25.ACQUISITIONSEnergy Services accounts for business combinations under the acquisition method in accordance with ASC Topic 805 â€œBusiness Combinationsâ€. Accordingly, for the transaction, the purchase price is allocated to the fair value of the assets acquired and liabilities assumed as of the date of the acquisition. In conjunction with ASC 805, upon receipt of final fair value estimates during the measurement period, which must be within one year of the acquisition date, Energy Services records any adjustments to the preliminary fair value estimates in the reporting period in which the adjustments are determined.On July 11, 2024, the Companyâ€™s Nitro subsidiary completed the acquisition of substantially all the physical assets of Heritage Painting, LLC (â€œHeritage Paintingâ€), a West Virginia corporation located in Poca, West Virginia for $300,000 cash. The operations of Heritage has been absorbed into Nitroâ€™s operations and is insignificant to the Companyâ€™s consolidated financial statements.The Heritage Painting acquisition purchase price is allocated in the table below:â€‹â€‹â€‹â€‹â€‹Property and equipmentÂ Â Â Â $ 178,900Customer relationshipsâ€‹â€‹ 121,100Totalâ€‹$ 300,000â€‹ASC 805-10-50-2 requires public companies that present comparative financial statements to present pro forma financial statements as though the business combination that occurred during the current fiscal year had occurred as of the beginning of the comparable prior annual reporting period. As allowed under ASC 805-10-50-2, the Company finds this information impracticable to provide for the periods presented due to the lack of availability of meaningful financial statements of the acquired companies that comply with U.S. GAAP. X - ReferencesNo definition available. + Details Name: us-gaap_AssetAcquisitionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for asset acquisition. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 15 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480123/805-50-15-3 + Details Name: us-gaap_AssetAcquisitionTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 48 R33.htm IDEA: XBRL DOCUMENT v3.24.4 GOODWILL AND INTANGIBLE ASSETS 12 Months Ended Sep. 30, 2024 GOODWILL AND INTANGIBLE ASSETS Â GOODWILL AND INTANGIBLE ASSETS 26.GOODWILL AND INTANGIBLE ASSETSâ€‹The Company follows the guidance of ASC 350-20-35-3 â€œIntangibles-Goodwill and Other (Topic 350)â€ which requires a company to record an impairment charge based on the excess of a reporting unitâ€™s carrying amount of goodwill over its fair value. Under the current guidance, companies can first choose to assess any impairment based on qualitative factors (Step 0). If a company fails this test or decides to bypass this step, it must proceed with a quantitative assessment of goodwill impairment. The Company did not have a goodwill impairment at September 30, 2024 or 2023.A table of the Companyâ€™s goodwill is below:â€‹â€‹â€‹â€‹â€‹

T&M service work that is generally completed in a short duration and is recognized at a point in time.All contract costs, including those associated with affirmative claims, change orders and back charges, are recorded as incurred and revisions to estimated total costs are reflected as soon as the obligation to perform is determined. Contract costs consist of direct costs on contracts, including labor and materials, amounts payable to subcontractors and outside equipment providers, direct overhead costs and internal equipment expense (primarily depreciation, fuel, maintenance, and repairs).The Company recognizes revenue, but not profit, on certain uninstalled materials. Revenue on these uninstalled materials is recognized when the cost is incurred (when control is transferred), but the associated profit is not recognized until the materials are installed. The costs of uninstalled materials are tracked separately within the Companyâ€™s accounting software. Pre-contract and bond costs, if required, and mobilization costs on projects are generally immaterial to the total value of the Companyâ€™s contracts and are expensed when incurred. As a practical expedient, the Company recognizes these incremental costs as an expense when incurred if the amortization period of the asset that the entity otherwise would have recognized is one year or less. For projects expected to last greater than one year, mobilization costs are capitalized as incurred and amortized over the expected duration of the project. For these projects, mobilization costs will be tracked separately in the Companyâ€™s accounting software. This includes costs associated with setting up a project lot or lay-down yard, equipment, tool and supply transportation, temporary facilities and utilities and worker qualification and safety training. Contracts may require the Company to warranty that work is performed in accordance with the contract; however, the warranty is not priced separately, and the Company does not offer customers an option to purchase a warranty. Principles of Consolidation Principles of ConsolidationThe consolidated financial statements of Energy Services include the accounts of Energy Services, its wholly owned subsidiaries West Virginia Pipeline, SQP, Ryan Construction, Tri-State Paving and C.J. Hughes and its subsidiaries, Contractors Rental, Nitro, and Pinnacle. All significant intercompany accounts and transactions have been eliminated in the consolidation. Unless the context requires otherwise, references to Energy Services include Energy Services, West Virginia Pipeline, SQP, Ryan Construction, Tri-State Paving and C.J. Hughes and its subsidiaries. Use of Estimates and Assumptions Use of Estimates and AssumptionsThe preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America (â€œU.S.GAAPâ€), requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and loss during the reporting period. Actual results could differ materially from those estimates. Cash and Cash Equivalents Cash and Cash EquivalentsEnergy Services considers all highly liquid investments purchased with an original maturity of threeÂ months or less to be cash equivalents. Fair Value Measurements Fair Value MeasurementsThe â€œFair Value Measurementâ€ Topic of the Financial Accounting Standards Board (â€œFASBâ€) Accounting Standards Codification (â€œASCâ€) defines fair value, establishes a framework for measuring fair value in accordance with U.S. GAAP and specifies disclosures about fair value measurements.Under the FASBâ€™s authoritative guidance on fair value measurements, 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 â€œFair Value Measurementâ€ Topic establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date.The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:Level 1Â â€” Quoted prices for identical assets and liabilities traded in active exchange markets.Level 2Â â€” Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data. Level 2 also includes derivative contracts whose value is determined using a pricing model with observable market inputs or can be derived principally from or corroborated by observable market data.Level 3Â â€” Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation; also includes observable inputs for nonbinding single dealer quotes not corroborated by observable market data.A financial instrumentâ€™s categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.The carrying amount for borrowings under the Companyâ€™s revolving credit facility approximates fair value because of the variable market interest rate charged to the Company for these borrowings. The fair value of the Companyâ€™s long term fixed-rate debt was estimated using a discounted cash flow analysis and a yield rate that was estimated based on the borrowing rates currently available to the Company for bank loans with similar terms and maturities. The fair value of the aggregate principal amount of the Companyâ€™s fixed-rate debt of $25.6 million at September 30, 2024 was $24.7Â million. The fair value of the aggregate principal amount of the Companyâ€™s fixed-rate debt of $33.8 million at September 30, 2023 was $32.1Â million.All other current assets and liabilities are carried at a net realizable value which approximates fair value because of their short duration to maturity. Accounts Receivable and Allowance for Doubtful Accounts Accounts Receivable and Allowance for Doubtful AccountsThe Companyâ€™s accounts receivable consists of amounts that have been billed to customers. Collateral is generally not required. A majority of the Companyâ€™s contracts have monthly billing terms and payment terms within 30 to 45 days after invoices have been issued. The Company attempts to negotiate two-week billing terms and 15-day payment terms on larger projects. The timing of billings to customers may generate contract assets or contract liabilities. Certain construction contracts include retention provisions to provide assurance to our customers that we will perform in accordance with the contract terms and are therefore not considered a financing benefit. The balances billed but not paid by customers pursuant to these provisions generally become due upon completion and acceptance of the project work or products by the customer. We have determined there are no significant financing components in our contracts as of and for the years ended September 30, 2024 and 2023.Retainage billed but not paid pursuant to contract provisions will be due upon completion of the contracts. Based on the Companyâ€™s experience, management considers all amounts classified as retainage receivable to be collectible. A majority of retainage receivable amounts are expected to be collected within the next fiscalÂ year.The Company provides an allowance for doubtful accounts when collection of an account or note receivable is considered doubtful, and receivables are written off against the allowance when deemed uncollectible. Inherent in the assessment of the allowance for doubtful accounts are certain judgments and estimates including, among others, the customerâ€™s access to capital, the customerâ€™s willingness or ability to pay, general economic conditions and the ongoing relationship with the customer. Property and Equipment Property and EquipmentProperty and equipment are recorded at cost. Costs which extend the useful lives or increase the productivity of the assets are capitalized, while normal repairs and maintenance that do not extend the useful life or increase productivity of the asset are expensed as incurred. Property and equipment are depreciated principally on the straight-line method over the estimated useful lives of the assets: buildings 39 years; operating equipment and vehicles 5-7 years; and office equipment, furniture and fixtures 5-7 years. Intangible Assets Intangible AssetsAcquired intangible assets subject to amortization are amortized on a straight-line basis, which approximates the pattern in which the economic benefit of the respective intangible assets is realized, over their respective estimated useful lives. The definite-lived identifiable intangible assets recognized as part of the Companyâ€™s business combinations were initially recorded at their estimated fair value. Impairment of Long-Lived Assets Impairment of Long-Lived AssetsA long-lived asset shall be tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If an evaluation is required, the estimated future undiscounted cash flows associated with the asset would be compared to the assetâ€™s carrying amount to determine if a write-down to market value is required. Claims ClaimsClaims are amounts in excess of the agreed contract price that a contractor seeks to collect from customers or others for customer-caused delays, errors in specifications and designs, contract terminations, change orders in dispute or unapproved as to both scope and price, or other causes of unanticipated additional costs. The Company records revenue on claims that management believes are probable. Revenue from a claim is recorded only to the extent that contract costs relating to the claim have been incurred. Self -Insurance Self -InsuranceThe Company has its workers compensation, general liability and auto insurance through a captive insurance company. While the Company believes that this arrangement has been very beneficial in reducing and stabilizing insurance costs, the Company has to maintain a surety deposit to guarantee payment of premiums. The surety deposit had a balance of $2.0 million and $1.9 million as of September 30, 2024 and 2023, respectively, which is in â€œPrepaid expenses and otherâ€ on the Companyâ€™s Consolidated Balance Sheets. Should the captive experience severe losses over an extended period, it could increase the Companyâ€™s insurance expense or surety deposit required. Advertising AdvertisingAll advertising costs are expensed as incurred. Total advertising expenses were $279,000 and $138,000 for theÂ years ended September 30, 2024 and 2023, respectively. Stock Compensation Plans Stock Compensation PlansThe Company accounts for its equity-based compensation as prescribed by U.S. GAAP for share-based payments. The Company has adopted a fair value-based method of accounting for employee equity-based plans, whereby compensation cost is measured at the grant date based on the fair value of the award and is recognized over the service period, which is usually the vesting period. As a result, compensation expense relating to stock compensation plans will be reflected in net income as part of â€œSelling and administrative expensesâ€ on the consolidated statements of income. Income Taxes Income TaxesThe Company and all subsidiaries file a consolidated federal and various state income tax returns on a fiscalÂ year basis. With few exceptions, the Company is no longer subject to U.S. federal, state, or local income tax examinations forÂ years ending prior to SeptemberÂ 30, 2021. The Company follows the liability method of accounting for income taxes in accordance with U.S. GAAP. Under this method, deferred tax assets and liabilities are recorded for future tax consequences of temporary differences between financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that are expected to be in effect when the underlying assets or liabilities are recovered or settled. A valuation allowance is established to reduce deferred tax assets if it is more likely than not that a deferred tax asset will not be realized. U.S. GAAP also prescribes a comprehensive model for how companies should recognize, measure, present and disclose in their financial statements uncertain tax positions taken or to be taken on a tax return. This evaluation is a two-step process. First, the recognition process determines if it is more likely than not that a tax position will be sustained based on the merits of the tax position upon examination by the appropriate taxing authority. Second, a measurement process is calculated to determine the amount of benefit/expense to recognize in the financial statements if a tax position meets the more likely than not recognition threshold. The tax position is measured at the greatest amount of benefit/expense that is more likely than not of being realized upon ultimate settlement. Any interest and penalty related to the unrecognized tax benefits, as the result of recognition of tax obligations resulting from uncertain tax positions, are included in general and administrative expenses. The Company had not recognized any uncertain tax positions at September 30, 2024 or 2023. Earnings Per Common Share Earnings Per Common ShareBasic earnings per share is computed using the weighted average number of common shares outstanding during theÂ year, and diluted earnings per share is computed using the weighted average number of common shares outstanding during theÂ year adjusted for all potentially dilutive common stock equivalents, except in cases where the effect of the common stock equivalent would be anti-dilutive. Collective Bargaining Agreements Collective Bargaining AgreementsCertain Energy Services subsidiaries are party to collective bargaining agreements with unions representing members that are employed by the Company. The agreements require such subsidiaries to pay specified wages and provide certain benefits to the union employees. These agreements expire at various times and have typically been renegotiated and renewed on terms that are similar to the ones contained in the expiring agreements.Under certain collective bargaining agreements, the applicable Energy Services subsidiary is required to make contributions to multi-employer pension plans. If the subsidiary were to cease participation in one or more of these plans, a liability could potentially be assessed related to any underfunding of these plans. The amount of such an assessment, were one to be made, cannot be reasonably estimated. Litigation Costs Litigation CostsThe Company recognizes reserves when it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. Litigation costs are expensed as incurred. Treasury Stock Treasury StockWhen the Companyâ€™s stock is retired or repurchased for constructive retirement (with or without an intention to retire the stock formally in accordance with applicable laws), an excess of par or stated value over the cost of treasury shares is credited to additional paid-in capital. New Accounting Pronouncements New Accounting PronouncementsOn October 28, 2021, the Financial Accounting Standards Board (â€œFASBâ€) released Accounting Standards Update (â€œASUâ€) 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers. The amendments of this ASU require entities to apply Topic 606 to recognize and measure contract assets and contract liabilities in a business combination. The amendments improve comparability after the business combination by providing consistent recognition and measurement guidance for revenue contracts with customers acquired in a business combination and revenue contracts with customers not acquired in a business combination. The amendments are effective for public business entities for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2022. For all other entities they are effective for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2023. Entities should apply the amendments prospectively to business combinations that occur after the effective date. Early adoption is permitted, including in any interim period, for public business entities for periods for which financial statements have not yet been issued, and for all other entities for periods for which financial statements have not yet been made available for issuance. The Company is currently assessing the effect that ASU 2021-08 will have on its results of operations, financial position and cash flows; however, the Company does not expect a significant impact. X - DefinitionThis element represents disclosure policy of claims. + ReferencesNo definition available. + Details Name: esoa_ClaimsPolicyTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionThis element represents disclosure policy of Litigation Costs. + ReferencesNo definition available. + Details Name: esoa_LitigationCostsPolicyTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for treasury stock. + ReferencesNo definition available. + Details Name: esoa_TreasuryStockPolicyTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for advertising cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 35 -Topic 720 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1 + Details Name: us-gaap_AdvertisingCostsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-1 + Details Name: us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for commitments and contingencies, which may include policies for recognizing and measuring loss and gain contingencies. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 450 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477850/954-450-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 460 -SubTopic 10 -Section 50 -Paragraph 8 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-8 + Details Name: us-gaap_CommitmentsAndContingenciesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1 + Details Name: us-gaap_ConsolidationPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. + ReferencesReference 1:

http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2 + Details Name: us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. + ReferencesNo definition available. + Details Name: us-gaap_FairValueMeasurementPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.CC) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480091/360-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 05 -Paragraph 4 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482338/360-10-05-4 + Details Name: us-gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1 + Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for finite-lived intangible assets. This accounting policy also might address: (1) the amortization method used; (2) the useful lives of such assets; and (3) how the entity assesses and measures impairment of such assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-4 + Details Name: us-gaap_IntangibleAssetsFiniteLivedPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue from contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 9: http://www.xbrl.org/2003/role/exampleRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI https://asc.fasb.org/606/tableOfContent + Details Name: us-gaap_RevenueFromContractWithCustomerPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for self-insurance reserves, including, but not limited to incurred but not reported reserves (IBNR). + ReferencesNo definition available. + Details Name: us-gaap_SelfInsuranceReservePolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for award under share-based payment arrangement. Includes, but is not limited to, methodology and assumption used in measuring cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.C.Q3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.1.Q5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.3.Q2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.2.Q6) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationOptionAndIncentivePlansPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for accounts receivable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-15Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11B + Details Name: us-gaap_TradeAndOtherAccountsReceivablePolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 52 R37.htm IDEA: XBRL DOCUMENT v3.24.4 DISAGGREGATION OF REVENUE (Tables) 12 Months Ended Sep. 30, 2024 DISAGGREGATION OF REVENUE Â Schedule of disaggregation of revenue â€‹â€‹â€‹

15,955,220â€<$ 8,640,572â€<â€<Â â€<â€<Â â€<â€<Â â€‹Contract liabilitiesâ€<Â â€<â€<Â â€<â€<Â â€‹Billings in excess of cost and estimated earningsâ€<$ 16,950,988â€<$ 17,743,001â€<$ (792,013)â€‹ X - ReferencesNo definition available. + Details Name: esoa_ContractBalancesAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of receivable, contract asset, and contract liability from contract with customer. Includes, but is not limited to, change in contract asset and contract liability. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-10 + Details Name: us-gaap_ContractWithCustomerAssetAndLiabilityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 54 R39.htm IDEA: XBRL DOCUMENT v3.24.4 ALLOWANCE FOR DOUBTFUL ACCOUNTS (Tables) 12 Months Ended Sep. 30, 2024 ALLOWANCE FOR DOUBTFUL ACCOUNTS Â Schedule of allowance for doubtful accounts receivable â€<â€<â€<â€<â€<â€<â€<â€<â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€<Â Â Â Â 2024Â Â Â Â 2023 â€<â€<â€<â€<â€<â€<â€<Balance at beginning of periodâ€<$ 51,063â€<$ 70,310Charged to expenseâ€<Â 687,463â€<Â â€”Deductions for uncollectible receivables written off, net of recoveriesâ€<Â â€”â€<Â (19,247)Balance at end of periodâ€<$ 738,526â€<$ 51,063â€‹ X - DefinitionTabular disclosure of allowance for doubtful accounts receivable. + ReferencesNo definition available. + Details Name: esoa_ScheduleOfAllowanceForDoubtfulAccountsReceivableTableTextBlock Namespace Prefix: esoa_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ReceivablesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 55 R40.htm IDEA: XBRL DOCUMENT v3.24.4 UNCOMPLETED CONTRACTS (Tables) 12 Months Ended Sep. 30, 2024 UNCOMPLETED CONTRACTS Â Schedule of costs, estimated earnings and billings on uncompleted contracts â€<â€<â€<â€<â€<â€<â€<â€<â€<â€‹SeptemberÂ 30,Â Â Â Â Â SeptemberÂ 30,Â â€<Â Â Â Â 2024Â Â Â Â 2023Costs incurred on contracts in progressâ€<$ 347,180,901â€<$ 287,347,650Estimated earnings, net of estimated lossesâ€<Â 59,349,378â€<Â 38,976,895â€<â€<Â 406,530,279â€<Â 326,324,545Less billings to dateâ€<Â 398,885,475â€<Â 328,112,326â€<â€<$ 7,644,804â€<$ (1,787,781)â€<â€<Â Â â€<â€<Â â€‹Costs and estimated earnings in excess of billed on uncompleted contractsâ€<$ 24,595,792â€<$ 15,955,220Less billings in excess of costs and estimated earnings on uncompleted contractsâ€<Â 16,950,988â€<Â 17,743,001â€<â€<$ 7,644,804â€<$ (1,787,781) X - ReferencesNo definition available. + Details Name: us-gaap_ContractorsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of long-term contract or program. + ReferencesNo definition available. + Details Name: us-gaap_CostsInExcessOfBillingsAndBillingsInExcessOfCostsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 56 R41.htm IDEA: XBRL DOCUMENT v3.24.4 PROPERTY, PLANT AND EQUIPMENT (Tables) 12 Months Ended Sep. 30, 2024 PROPERTY, PLANT AND EQUIPMENT Â Schedule of property, plant and equipment â€<â€<â€<â€<â€<â€<â€<â€<â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€<Â Â Â Â 2024Â Â Â Â 2023 â€<â€<â€<â€<â€<â€<Landâ€<$ 3,258,838â€<$ 2,974,354Buildings and leasehold improvementsâ€<Â 11,534,943â€<Â 10,000,570Operating equipment and vehiclesâ€<Â 75,768,103â€<Â 70,126,093Office equipment, furniture and fixturesâ€<Â 1,235,965â€<Â 1,225,570Assets not yet in serviceâ€<Â 87,772â€<Â 2,762â€<â€<Â 91,885,621â€<Â 84,329,349Less accumulated depreciationâ€<Â 53,749,907â€<Â 47,799,840Property, plant and equipment, netâ€<$ 38,135,714â€<$ 36,529,509â€‹ X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 57 R42.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM DEBT (Tables) 12 Months Ended Sep. 30, 2024 SHORT-TERM DEBT Â Schedule of line of credit is limited to a borrowing base â€<â€<â€<â€<â€<â€<â€<â€<â€‹SeptemberÂ 30,Â 2024Â Â Â Â SeptemberÂ 30,Â 2023Â Eligible borrowing baseâ€<$ 25,089,446â€<$ 23,942,868Â â€<â€<â€<â€<â€<â€<â€<â€<â€‹Borrowed on line of creditÂ â€<Â 4,500,000Â â€<Â 8,712,915â€<â€<â€<â€<â€<â€<â€<â€<â€<Line of credit balance availableâ€<$ 20,589,446â€<$ 15,229,953â€<â€<â€<â€<â€<â€<â€<â€<â€<â€‹Interest rateâ€<Â 8.0%Â Â Â 8.5% X - DefinitionTabular disclosure of short-term or long-term contractual arrangements with lenders, including letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfLineOfCreditFacilitiesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ShortTermBorrowingsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 58 R43.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM AND LONG-TERM DEBT (Tables) 12 Months Ended Sep. 30, 2024 SHORT-TERM AND LONG-TERM DEBT Â Schedule of short-term and long-term debt â€<â€<â€<â€<â€<â€<â€<â€<â€<â€‹September 30,â€<September 30,â€<Â Â Â Â 2024Â Â Â Â 2023 â€<â€<â€<â€<â€<â€<â€<â€<Line of credit payable to bank, monthly interest at 8.0%, final payment due by June 28, 2025, guaranteed by certain directors of the Company.â€<$ 4,500,000â€<$ 8,712,915 â€<â€<Â â€<â€<Â â€<Equipment line of credit with a total of $9.3 million and $8.5 million of $9.3 million available borrowed at June 30, 2024 and September 30, 2023, respectively, fixed interest at 7.25% of outstanding balance due in monthly installments between June 1, 2023 and December 1, 2023. Payments of $202,809 due in monthly installments, including fixed interest at 7.25%, beginning January 2024 with final Â payment due February 2028, secured by Â equipment, guaranteed by certain directors of the Company.â€<â€< 7,802,313â€<â€< 8,487,085â€<â€<â€< â€<â€<â€<â€<â€‹Paycheck Protection Program loans from Small Business Administration, 1.0% simple interest, initially forgiven in the fiscal year ended September 30, 2021. Â Final forgiveness decision has not been determined.â€<â€< 10,292,676â€<â€< 10,184,320 â€<â€<â€< â€<â€<â€< â€‹Term note payable to United Bank, WV Pipeline acquisition, due in monthly installments of $64,853 interest at 4.25%, final payment due by March 25, 2026, secured by receivables and equipment, guaranteed by certain directors of the Company.â€<Â 1,134,185â€<Â 1,790,051 â€<â€<Â â€<â€<Â â€‹Notes payable to finance companies, due in monthly installments Â totaling $76,000 at September 30, 2024 and $50,000 at September 30, 2023, including interest ranging from 0.00% to 6.0%, final payments due October 2024 through August 2026, secured by equipment.â€<Â 1,787,009â€<Â 1,290,148 â€<â€<Â â€<â€<Â â€<Note payable to finance company for insurance premiums financed, due in monthly installments Â totaling $327,000 in calendar year 2023 and $282,000 in calendar year 2022, including interest rate at 6.70%, final payment due December 2023.â€<Â â€”â€<Â 950,235 â€<â€<Â â€<â€<Â â€‹Notes payable to bank, due in monthly installments totaling $7,848, including interest at 4.82%, final payment due November 2034 secured by building and property.â€<â€< 762,670â€<â€< 813,242â€<â€<â€<â€<â€<â€<â€‹Notes payable to bank, due in monthly installments totaling Â $12,580, including interest at 9.5%, final Â payment due November 2025 secured by Â building and property, guaranteed by certain directors of the Company.â€<Â â€”â€<Â 294,761 â€<â€<Â â€<â€<Â â€‹Notes payable to bank, due in monthly installments totaling Â $59,932, including fixed interest at 6.0%, final Â payment due October 2027 secured by receivables and equipment, guaranteed by certain directors of the Company.â€<â€< 2,024,847â€<â€< 2,601,404â€<â€<Â Â Â â€<Â Â Â Notes payable to David Bolton and Daniel Bolton, due in annual installments totaling $500,000, including interest at 3.25%, final payment due December 31, 2026, unsecured.â€<Â 940,000â€<Â 1,660,000â€<â€<Â â€<â€<Â â€‹Notes payable to bank, interest at 4.25% of outstanding balance due in monthly installments between January 2021 and January 2022 with note payments beginning February 2022. Payments due in monthly installments totaling $68,150, including interest at 9.5%, final Â payment due January 2026, secured by Â equipment, guaranteed by certain directors of the Company.â€<Â â€”â€<Â 1,873,831 â€<â€<Â â€<â€<Â â€‹Term note payable to United Bank, Tri-State Paving acquisition, due in monthly installments of $129,910, including interest at 4.50%, final payment due by June 1, 2027, secured by receivables and equipment, guaranteed by certain directors of the Company.â€<â€< 4,359,883â€<â€< 5,698,761 â€<â€<â€< â€<â€<â€< â€‹Notes payable to Corns Enterprises, $1,000,000 with fair value of $936,000, due in annual installments totaling $250,000, including interest at 3.50%, final payment due April 29, 2026, unsecured.â€<â€< 250,000â€<â€< 468,523â€<â€<â€< â€<â€<â€< â€‹Total debtâ€<$ 33,853,583â€<$ 44,825,276â€<â€<Â â€<â€<Â â€<Less current maturitiesâ€<Â 16,665,591â€<Â 25,954,747â€<â€<Â â€<â€<Â â€‹Total long-term debtâ€<$ 17,187,992â€<$ 18,870,529 Schedule of future expected payments due on short-term and long-term debt â€<â€<â€<â€<â€<2025Â Â Â Â $ 16,665,5912026â€<Â 10,238,7342027â€<Â 4,591,9062028â€<Â 1,775,1202029â€<Â 62,726Thereafterâ€<Â 519,506â€<â€<$ 33,853,583â€‹ X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of long-debt instruments or arrangements, including identification, terms, features, collateral requirements and other information necessary to a fair presentation. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-8Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-6Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-7 + Details Name: us-gaap_ScheduleOfDebtInstrumentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of maturity and sinking fund requirement for long-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 59 R44.htm IDEA: XBRL DOCUMENT v3.24.4 INCOME TAXES (Tables) 12 Months Ended Sep. 30, 2024 INCOME TAXES Â Schedule of components of income taxes â€<â€<â€<â€<â€<â€<â€<â€<â€‹Year Ended SeptemberÂ 30,Â â€<Â Â Â Â 2024Â Â Â Â 2023 â€<â€<â€<â€<â€<â€<â€<Federalâ€<â€<â€<â€<â€<â€<â€<Currentâ€<$ 7,218,772â€<$ 432,251Deferredâ€<Â (364,036)â€<Â 1,865,019Totalâ€<Â 6,854,736â€<Â 2,297,270â€<â€<Â â€<â€<Â â€<Stateâ€<Â â€<â€<Â â€<Currentâ€<Â 1,576,518â€<Â 127,568Deferredâ€<Â (15,587)â€<Â 550,412Totalâ€<Â 1,560,931â€<Â 677,980â€<â€<Â â€<â€<Â â€‹Total income tax expense (benefit) â€<$ 8,415,667â€<$ 2,975,250 Schedule of effective income tax rates are estimates taxable income or loss, non-taxable and non-deductible expenses â€<â€<â€<â€<â€<â€<â€<â€<â€<Twelve Months Endedâ€<Â â€<Â Â Â Â September 30, 2024Â Â Â Â September 30, 2023Â â€<â€<â€<â€<â€<â€<Statutory rateÂ 21.0%Â Â 21.0%State income taxesÂ 4.7%Â Â 6.0%Meals and otherÂ (0.6)%Â Â 1.7%Effective tax rateâ€<Â 25.1%Â Â 28.7%Â Â Schedule of income tax effects to deferred tax assets and liabilities â€<â€<â€<â€<â€<â€<â€<â€<â€‹SeptemberÂ 30,Â â€‹SeptemberÂ 30,Â â€<Â Â Â Â 2024Â Â Â Â 2023Deferred tax liabilitiesâ€<â€<â€<â€<â€<â€<Property and equipmentâ€<$ 7,437,645â€<$ 8,141,025Otherâ€<â€<Â 1,509,487â€<â€<Â 588,632Total deferred tax liabilitiesâ€<$ 8,947,132â€<$ 8,729,657â€<â€<â€<â€<â€<â€<â€<Deferred income tax assetsâ€<Â Â Â Â â€<Â Â Â Accruals & Otherâ€<$ 2,325,671â€<$ 948,704Net operating loss carryforward-Statesâ€<Â â€<Â 663,548â€<Â â€<Â 910,443Net operating loss valuation allowance-Statesâ€<â€<Â (532,975)â€<â€<Â â€”Total deferred tax assetsâ€<$ 2,456,244â€<$ 1,859,147â€<â€<â€<â€<â€<â€<â€<Total net deferred tax liabilitiesâ€<$ 6,490,888â€<$ 6,870,510 X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 60 R45.htm IDEA: XBRL DOCUMENT v3.24.4 EARNINGS PER SHARE (Tables) 12 Months Ended Sep. 30, 2024 EARNINGS PER SHARE Â Schedule of earnings per share â€<â€<â€<â€<â€<â€<â€<â€<â€‹Twelve Months EndedÂ Â Â Â Â Twelve Months Endedâ€<â€<SeptemberÂ 30,Â â€<SeptemberÂ 30,Â â€<â€<2024â€<2023 â€<â€<â€<â€<â€<â€<â€<â€<Net incomeâ€<$ 25,105,010â€<$ 7,401,420â€<â€<Â â€<â€<Â â€<Weighted average shares outstanding-basicâ€<Â 16,570,289â€<Â 16,646,086â€<â€<Â â€<â€<Â â€‹Weighted average shares outstanding-dilutedâ€<Â 16,608,038â€<Â 16,670,963â€<â€<Â â€<â€<Â â€<Earnings per share available to common shareholdersâ€<$ 1.52â€<$ 0.44â€<â€<Â â€<â€<Â â€‹Earnings per share available to common shareholders-dilutedâ€<$ 1.51â€<$ 0.44 X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 61 R46.htm IDEA: XBRL DOCUMENT v3.24.4 STOCK REPURCHASE PLAN (Tables) 12 Months Ended Sep. 30, 2024 STOCK REPURCHASE PLAN Â Schedule of stock repurchases during the period â€‹â€‹â€‹

Pipeline:â€Â Â â€Â Â â€Â Â â€Â Â â€â€â€â€â€â€â€â€Â Â â€â€Â Â â€‹Customer relationshipsâ€‹75â€‹$ 2,209,724â€â€‹ 828,630â€‹$ 607,661â€â€‹ 220,969â€â€‹ 220,968â€‹$ 1,381,094â€‹$ 1,602,063Tradenameâ€‹75â€‹â€‹ 263,584â€‹â€‹ 98,863â€‹â€‹ 72,500â€‹â€‹ 26,363â€‹â€‹ 26,364â€‹â€‹ 164,721â€‹â€‹ 191,084Non-competesÂ â€”â€‹ â€‹ 83,203â€‹â€‹ 83,203â€‹ â€‹ 83,203â€‹â€‹ â€”â€‹ â€‹ 10,397â€‹ â€‹ â€”â€‹ â€‹ â€” â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Revolt Energy:â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹Employment agreement/non-competeÂ â€”â€‹Â 100,000â€‹Â 100,000â€‹Â 100,000â€‹â€‹ â€”â€‹Â 22,221â€‹Â â€”â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Â â€‹Heritage Painting Customer relationshipsâ€‹ 57â€‹â€‹ 121,100â€‹â€‹ 6,054â€‹â€‹ â€”â€‹â€‹ 6,054â€‹â€‹ â€”â€‹â€‹ 115,046â€‹â€‹ â€”Tri-State Paving:â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹â€‹â€‹ â€‹Customer relationshipsâ€‹ 91â€‹â€‹ 1,649,159â€‹â€‹ 398,547â€‹â€‹ 233,631â€‹â€‹ 164,916â€‹â€‹ 166,850â€‹â€‹ 1,250,612â€‹â€‹ 1,415,528Tradenameâ€‹ 91â€‹â€‹ 203,213â€‹â€‹ 49,110â€‹â€‹ 28,789â€‹â€‹ 20,321â€‹â€‹ 20,421â€‹â€‹ 154,103â€‹â€‹ 174,424Non-competesâ€‹ â€”â€‹â€‹ 39,960â€‹â€‹ 39,960â€‹â€‹ 39,960â€‹â€‹ â€”â€‹â€‹ 23,370â€‹â€‹ â€”â€‹â€‹ â€”Total intangible assetsÂ Â Â â€‹$ 4,669,943â€‹$ 1,604,367â€‹$ 1,165,744â€‹$ 438,623â€‹$ 490,591â€‹$ 3,065,576â€‹$ 3,383,099 Schedule of amortization on identifiable intangible assets â€‹â€‹â€‹â€‹â€‹â€‹Â Â Â AmortizationÂ ExpenseOctober 2024 to September 2025â€‹$ 456,780October 2025 to September 2026â€‹Â 456,780October 2026 to September 2027â€‹Â 456,780October 2027 to September 2028â€‹Â 456,780October 2028 to September 2029â€‹Â 450,746Afterâ€‹â€‹ 787,710Totalâ€‹$ 3,065,576â€‹ X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1AReference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-2 + Details Name: us-gaap_ScheduleOfGoodwillTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 68 R53.htm IDEA: XBRL DOCUMENT v3.24.4 BUSINESS AND ORGANIZATION (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 BUSINESS AND ORGANIZATION Â Â Operating revenue $ 351,876,861 $ 304,104,492 Gas & Water Distribution Â Â BUSINESS AND ORGANIZATION Â Â Operating revenue $ 82,426,199 $ 68,066,230 Percentage of revenue 23.30% 20.90% Gas & Petroleum Transmission Â Â BUSINESS AND ORGANIZATION Â Â Operating revenue $ 81,055,175 $ 87,347,295 Percentage of revenue 23.50% 30.30% Electrical, Mechanical, and General Â Â BUSINESS AND ORGANIZATION Â Â Percentage of revenue 53.20% 48.80% X - DefinitionPercentage of revenue. + ReferencesNo definition available. + Details Name: esoa_PercentageOfRevenue Namespace Prefix: esoa_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 272 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483014/272-10-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 272 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482987/272-10-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(27)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_ClassOfStockLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_StatementBusinessSegmentsAxis=esoa_GasAndWaterDistributionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=esoa_GasAndPetroleumTransmissionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=esoa_ElectricalsMechanicalAndGeneralMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 69 R54.htm IDEA: XBRL DOCUMENT v3.24.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Aggregate principal amount of fixed-rate debt $ 25,600,000 $ 33,800,000 Fair value of aggregate principal amount of debt 24,700,000 32,100,000 Surety deposit balance 2,000,000 1,900,000 Advertising expense $ 279,000 $ 138,000 Buildings Â Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Estimated useful lives 39 years Â Minimum Â Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Billing and payment term 30 days Â Minimum | Operating equipment and vehicles Â Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Estimated useful lives 5 years Â Minimum | Office equipment, furniture and fixtures Â Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Estimated useful lives 5 years Â Maximum Â Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Billing and payment term 45 days Â Maximum | Operating equipment and vehicles Â Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Estimated useful lives 7 years Â Maximum | Office equipment, furniture and fixtures Â Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Estimated useful lives 7 years Â X - DefinitionThe term of billing and payment, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: esoa_BillingAndPaymentTerm Namespace Prefix: esoa_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount charged to advertising expense for the period, which are expenses incurred with the objective of increasing revenue for a specified brand, product or product line. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483385/720-35-55-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1 + Details Name: us-gaap_AdvertisingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFair value portion of debt instrument payable, including, but not limited to, notes payable and loans payable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_DebtInstrumentFairValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A + Details Name: us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionUseful life of long lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment. + ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmount of cash and cash equivalents restricted as to withdrawal or usage. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(1)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_RestrictedCashAndCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_BuildingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_OperatingEquipmentAndVehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 70 R55.htm IDEA: XBRL DOCUMENT v3.24.4 ACCOUNTING FOR PPP LOANS (Details) - USD ($) $ in Millions 1 Months Ended 12 Months Ended Apr. 27, 2020 Apr. 30, 2023 Sep. 30, 2021 Sep. 30, 2020 Apr. 07, 2020 ACCOUNTING FOR PPP LOANS Â Â Â Â Â PPP loans received Â Â Â $ 9.8 Â PPP Loans Â Â Â Â Â ACCOUNTING FOR PPP LOANS Â Â Â Â Â Lender aggregate principal amount Â Â Â Â $ 13.1 Unanimously voted to return loans $ 3.3 Â Â Â Â Amount of PPP loans to fund operations 9.8 Â Â Â Â PPP loans received $ 9.8 Â $ 9.8 Â Â Short-term borrowings due to accrued interest Â $ 9.8 Â Â Â X - DefinitionAmount of loan received from paycheck protection program (PPP). + ReferencesNo definition available. + Details Name: esoa_PaycheckProtectionProgramLoansReceived Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of unanimously voted to return loans. + ReferencesNo definition available. + Details Name: esoa_PaycheckProtectionProgramOfUnanimouslyVotedToReturnLoans Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-12Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7 + Details Name: us-gaap_ErrorCorrectionsAndPriorPeriodAdjustmentsRestatementLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate interest expense incurred on short-term borrowings including commercial paper and Federal funds purchased and securities sold under agreements to repurchase. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1402 -Paragraph a -Publisher SECReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1402 -Paragraph b -Subparagraph (1) -Publisher SECReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_InterestExpenseShortTermBorrowings Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThis is the result of the principal amount outstanding of total loans managed or securitized less securitized loans and loans that are in the process of being securitized. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Subparagraph (a) -Paragraph 4 -SubTopic 20 -Topic 860 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481326/860-20-50-4 + Details Name: us-gaap_PrincipalAmountOutstandingOfLoansHeldInPortfolio Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThis is the sum of principal amount outstanding for both securitized and unsecuritized loans of all types. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Subparagraph (a) -Paragraph 4 -SubTopic 20 -Topic 860 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481326/860-20-50-4 + Details Name: us-gaap_PrincipalAmountOutstandingOnLoansManagedAndSecuritized Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_DebtInstrumentAxis=esoa_PaycheckProtectionProgramLoansMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 71 R56.htm IDEA: XBRL DOCUMENT v3.24.4 DISAGGREGATION OF REVENUE (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 DISAGGREGATION OF REVENUE Â Â Operating revenue $ 351,876,861 $ 304,104,492 Earned over time Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 214,705,335 219,596,530 Earned at point in time Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 137,171,526 84,507,962 Lump sum contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 121,997,872 101,700,805 Unit price contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 157,833,157 160,914,736 Cost plus and T&M contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 72,045,832 41,488,951 Gas & Water Distribution Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 82,426,199 68,066,230 Gas & Water Distribution | Earned over time Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 9,541,650 25,184,336 Gas & Water Distribution | Earned at point in time Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 72,884,549 42,881,894 Gas & Water Distribution | Lump sum contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 0 0 Gas & Water Distribution | Unit price contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 82,426,199 68,066,230 Gas & Water Distribution | Cost plus and T&M contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 0 0 Gas & Petroleum Transmission Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 81,055,175 87,347,295 Gas & Petroleum Transmission | Earned over time Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 71,265,020 86,738,111 Gas & Petroleum Transmission | Earned at point in time Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 9,790,155 609,184 Gas & Petroleum Transmission | Lump sum contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 0 0 Gas & Petroleum Transmission | Unit price contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 71,265,020 86,738,111 Gas & Petroleum Transmission | Cost plus and T&M contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 9,790,155 609,184 Electrical, Mechanical, & General Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 188,395,487 148,690,967 Electrical, Mechanical, & General | Earned over time Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 133,898,665 107,674,083 Electrical, Mechanical, & General | Earned at point in time Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 54,496,822 41,016,884 Electrical, Mechanical, & General | Lump sum contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 121,997,872 101,700,805 Electrical, Mechanical, & General | Unit price contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue 4,141,938 6,110,395 Electrical, Mechanical, & General | Cost plus and T&M contracts Â Â DISAGGREGATION OF REVENUE Â Â Operating revenue $ 62,255,677 $ 40,879,767 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91 + Details Name: us-gaap_DisaggregationOfRevenueLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_TimingOfTransferOfGoodOrServiceAxis=us-gaap_TransferredOverTimeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TimingOfTransferOfGoodOrServiceAxis=us-gaap_TransferredAtPointInTimeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ContractWithCustomerBasisOfPricingAxis=esoa_LumpSumContractsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ContractWithCustomerBasisOfPricingAxis=esoa_UnitPriceContractsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ContractWithCustomerBasisOfPricingAxis=esoa_CostPlusAndTMContractsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=esoa_GasAndWaterDistributionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=esoa_GasAndPetroleumTransmissionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=esoa_ElectricalMechanicalAndGeneralMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 72 R57.htm IDEA: XBRL DOCUMENT

v3.24.4 CONTRACT BALANCES - Accounts receivable-trade, net of allowance for doubtful accounts (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 CONTRACT BALANCES Â Â Accounts receivable-trade, net of allowance for doubtful accounts $ 56,064,318 $ 51,168,895 Change in accounts receivable-trade, net of allowance for doubtful accounts 4,895,423 Â Contract assets Â Â Cost and estimated earnings in excess of billings 24,595,792 15,955,220 Change in cost and estimated earnings in excess of billings 8,640,572 (154,373) Contract liabilities Â Â Billings in excess of cost and estimated earnings 16,950,988 17,743,001 Change in billings in excess of cost and estimated earnings $ (792,013) $ 11,715,423 X - ReferencesNo definition available. + Details Name: esoa_ContractBalancesAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount related to increase (decrease) in contract with customer due to increase in costs and estimated earnings in excess of billings on uncompleted projects. + ReferencesNo definition available. + Details Name: esoa_IncreaseDecreaseInContractWithCustomerAssetIncreaseInCostsAndEstimatedEarningsInExcessOfBillingsOnUncompletedProjects Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount related to increase (decrease) in contract with customer due to decrease in billings in excess of costs and estimated earnings on uncompleted projects. + ReferencesNo definition available. + Details Name: esoa_IncreaseDecreaseInContractWithCustomerLiabilityDecreaseInBillingsInExcessOfCostsAndEstimatedEarningsOnUncompletedProjects Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8 + Details Name: us-gaap_ContractWithCustomerAssetNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ContractWithCustomerAssetNetCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ContractWithCustomerLiabilityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap_ContractWithCustomerLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe increase (decrease) during the reporting period in the amount due from borrowers for interest payments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccruedInterestReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 73 R58.htm IDEA: XBRL DOCUMENT v3.24.4 CONTRACT BALANCES - Additional information (Details) $ in Millions 12 Months Ended Sep. 30, 2024 USD ($) CONTRACT BALANCES Â Recognized revenue included in contract liability $ 16.5 Minimum Â CONTRACT BALANCES Â Billing and payment term 30 days Maximum Â CONTRACT BALANCES Â Billing and payment term 45 days X - DefinitionThe term of billing and payment, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: esoa_BillingAndPaymentTerm Namespace Prefix: esoa_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: esoa_ContractBalancesLineItems Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of revenue recognized that was previously included in balance of obligation to transfer good or service to customer for which consideration from customer has been received or is due. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8 + Details Name: us-gaap_ContractWithCustomerLiabilityRevenueRecognized Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 74 R59.htm IDEA: XBRL DOCUMENT v3.24.4 PERFORMANCE OBLIGATIONS (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 PERFORMANCE OBLIGATIONS Â Â Recognized revenue $ 0 $ 0 Amount of remaining unsatisfied performance obligations $ 158,600,000 Â X - ReferencesNo definition available. + Details Name: esoa_PerformanceObligationsAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of revenue recognized under performance obligations. + ReferencesNo definition available. + Details Name: esoa_RecognizedRevenueUnderPerformanceObligations Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of transaction price allocated to performance obligation that has not been recognized as revenue. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -SubTopic 10 -Topic 606 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-13 + Details Name: us-gaap_RevenueRemainingPerformanceObligation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 75 R60.htm IDEA: XBRL DOCUMENT v3.24.4 ALLOWANCE FOR DOUBTFUL ACCOUNTS (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Allowance for Doubtful Accounts Receivable Â Â Balance at beginning of period $ 51,063 $ 70,310 Charged to expense 687,463 0 Deductions for uncollectible receivables written off, net of recoveries 0 (19,247) Balance at end of period $ 738,526 $ 51,063 X - DefinitionAmount of allowance for credit loss on accounts receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of increase in allowance for credit loss on accounts receivable, from recovery. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableRecoveries Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableRollforward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of direct write-downs of accounts receivable charged against the allowance. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableWriteOffs Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 76 R61.htm IDEA: XBRL DOCUMENT v3.24.4 UNCOMPLETED CONTRACTS - Summary of costs, estimated earnings, and billings on uncompleted contracts (Details) - USD ($) Sep. 30, 2024 Sep. 30, 2023 UNCOMPLETED CONTRACTS Â Â Costs incurred on contracts in progress $ 347,180,901 $ 287,347,650 Estimated earnings, net of estimated losses 59,349,378 38,976,895 Costs of uncompleted contracts including net estimated earnings 406,530,279 326,324,545 Less billings to date 398,885,475 328,112,326 Unbilled contracts 7,644,804 (1,787,781) Costs and estimated earnings in excess of billed on uncompleted contracts 24,595,792 15,955,220 Billings in excess of cost and estimated earnings 16,950,988 17,743,001 Unbilled contracts receivable $ 7,644,804 $ (1,787,781) X - DefinitionAmounts due for billed services rendered or to be rendered, actions taken or to be taken, or a promise to refrain from taking certain actions in accordance with the terms of a legally binding agreement between the Company and, at a minimum, one other party. An example would be amounts billed to customers under contracts or programs but not paid as of the balance sheet date. + ReferencesNo definition available. + Details Name: esoa_BilledContractsReceivables Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe amount of the Costs incurred on contracts in progress during the given period of time. + ReferencesNo definition available. + Details Name: esoa_ContractInProgressExpendituresIncurred Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of contract with customer assets, after allowance, net of contract with customer liabilities, after allowances, classified as current. + ReferencesNo definition available. + Details Name: esoa_ContractWithCustomerAssetsLiabilitiesNetCurrent Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe total amount of the costs which are uncompleted contracts including net estimated earnings. + ReferencesNo definition available. + Details Name: esoa_CostsOfUncompletedContractsIncludingNetEstimatedEarnings Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount represents estimated earnings which are net of estimated losses. + ReferencesNo definition available. + Details Name: esoa_EstimatedContractRevenueNetOfLosses Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionUnbilled amounts due for services rendered or to be rendered, actions taken or to be taken, or a promise to refrain from taking certain actions in accordance with the terms of a legally binding agreement between the entity and, at a minimum, one other party. An example would be amounts associated with contracts or programs where the recognized revenue for performance thereunder exceeds the amounts billed under the terms thereof as of the date of the balance sheet. + ReferencesNo definition available. + Details Name: esoa_UnbilledContractsReceivables Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8 + Details Name: us-gaap_ContractWithCustomerAssetNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap_ContractWithCustomerLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ContractorsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 77 R62.htm IDEA: XBRL DOCUMENT v3.24.4 UNCOMPLETED CONTRACTS - Backlog (Details) - USD ($) $ in Millions Sep. 30, 2024 Sep. 30, 2023 UNCOMPLETED CONTRACTS Â Â Backlog $ 243.2 $ 229.8 X - DefinitionRepresent the amount of backlog from uncompleted contracts. + ReferencesNo definition available. + Details Name: esoa_BacklogFromUncompletedContracts Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ContractorsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 78 R63.htm IDEA: XBRL DOCUMENT v3.24.4 PROVISION FOR LOSS (Details) - USD ($) $ in Thousands 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 PROVISION FOR LOSS Â Â Provision for bad debts $ 0 $ 0 X - ReferencesNo definition available. + Details Name: esoa_ProvisionForLossAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense related to credit loss from transactions other than loan and lease transactions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_ProvisionForOtherCreditLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 79 R64.htm IDEA: XBRL DOCUMENT v3.24.4 PROPERTY, PLANT AND EQUIPMENT (Details) - USD ($) Sep. 30, 2024 Sep. 30, 2023 PROPERTY, PLANT AND EQUIPMENT Â Â Property, plant and equipment $ 91,885,621 $ 84,329,349 Less accumulated depreciation 53,749,907 47,799,840 Total fixed assets 38,135,714 36,529,509 Land Â Â PROPERTY, PLANT AND EQUIPMENT Â Â Property, plant and equipment 3,258,838 2,974,354 Buildings and leasehold improvements Â Â PROPERTY, PLANT AND EQUIPMENT Â Â Property, plant and equipment 11,534,943 10,000,570 Operating equipment and vehicles Â Â PROPERTY, PLANT AND EQUIPMENT Â Â Property, plant and equipment 75,768,103 70,126,093 Office equipment, furniture and fixtures Â Â PROPERTY, PLANT AND EQUIPMENT Â Â Property, plant and equipment 1,235,965 1,225,570 Assets not yet in service Â Â PROPERTY, PLANT AND EQUIPMENT Â Â Property, plant and equipment $ 87,772 $ 2,762 X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -

Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A + Details Name: us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_LandMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_BuildingsAndLeaseHoldImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_OperatingEquipmentAndVehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_AssetNotYetInServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 80 R65.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM DEBT (Details) 1 Months Ended 12 Months Ended Aug. 08, 2024 USD ($) Apr. 27, 2020 USD ($) Apr. 30, 2023 USD ($) Sep. 30, 2024 USD ($) Sep. 30, 2021 USD ($) Sep. 30, 2020 USD ($) Sep. 30, 2023 USD ($) Apr. 07, 2020 USD ($) SHORT-TERM DEBT Â Â Â Â Â Â Â Â Line of credit Â Â Â $ 25,089,446 Â Â $ 23,942,868 Â Interest rate Â Â Â 8.00% Â Â 8.50% Â Line of credit balance available Â Â Â $ 20,589,446 Â Â $ 15,229,953 Â Insurance policy premium outstanding Â Â Â 0 Â Â $ 950,000 Â PPP loans received Â Â Â Â Â $ 9,800,000 Â Â PPP Loans Â Â Â Â Â Â Â Â Â Â SHORT-TERM DEBT Â Â Â Â Â Â Â Â Â Lender aggregate principal amount Â Â Â Â Â Â Â $ 13,100,000 Unanimously voted to return loans Â $ 3,300,000 Â Â Â Â Â Â Amount of PPP loans to fund operations Â 9,800,000 Â Â Â Â Â Â PPP loans received Â $ 9,800,000 Â Â $ 9,800,000 Â Â Â Short-term borrowings due to accrued interest Â Â $ 9,800,000 Â Â Â Â Â Revolving credit facility | United Bank, Inc. Â Â Â Â Â Â Â Â Â SHORT-TERM DEBT Â Â Â Â Â Â Â Â Line of credit $ 30,000,000 Â Â Â Â Â Â Â Â Interest rate on the line of credit description Wall Street Journalâ€ Prime Rate Â Â Â Â Â Â Â Interest rate on line of credit 4.99% Â Â Â Â Â Â Â Minimum tangible net worth Â Â Â $ 28,000,000 Â Â Â Â Minimum traditional debt service coverage ratio Â Â Â 1.50x Â Â Â Â Minimum current ratio Â Â Â 1.20x Â Â Â Â Maximum debt to tangible net worth ratio Â Â Â 2.75x Â Â Â Â Ratio to be maintained by borrower for maximum senior funded debt to EBDITA Â Â Â 3.5 Â Â Â Â X - DefinitionThis element represents amount of insurance policy premium outstanding. + ReferencesNo definition available. + Details Name: esoa_InsurancePolicyPremiumOutstanding Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDescription of Maximum Debt To tangible Net Worth Ratio To Be Measured Semi Annually + ReferencesNo definition available. + Details Name: esoa_MaximumDebtToTangibleNetWorthRatioToBeMeasuredSemiAnnually Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDescription of minimum current ratio to be measured quarterly. + ReferencesNo definition available. + Details Name: esoa_MinimumCurrentRatioToBeMeasuredQuarterly Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDescription of minimum traditional debt service coverage measured quarterly on a rolling twelve- month basis. + ReferencesNo definition available. + Details Name: esoa_MinimumDebtServiceCoverageMeasuredQuarterlyOnRollingTwelveMonthBasis Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionRepresents amount of tangible net worth measured at quarterly. + ReferencesNo definition available. + Details Name: esoa_MinimumTangibleNetWorthToBeMeasuredQuarterly Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of loan received from paycheck protection program (PPP). + ReferencesNo definition available. + Details Name: esoa_PaycheckProtectionProgramLoansReceived Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of unanimously voted to return loans. + ReferencesNo definition available. + Details Name: esoa_PaycheckProtectionProgramOfUnanimouslyVotedToReturnLoans Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe ratio to be maintained by borrower for Maximum Senior Funded Debt ("SFD") to Earnings before Interest, Taxes, Depreciation and Amortization ("EBDITA"). + ReferencesNo definition available. + Details Name: esoa_RatioToBeMaintainedByBorrowerForMaximumSeniorFundedDebtToEbdita Namespace Prefix: esoa_ Data Type: xbrli:pureItemType Balance Type: na Period Type: duration X - DefinitionPercentage points added to the reference rate to compute the variable rate on the debt instrument. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentBasisSpreadOnVariableRate1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate interest expense incurred on short-term borrowings including commercial paper and Federal funds purchased and securities sold under agreements to repurchase. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1402 -Paragraph a -Publisher SECReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1402 -Paragraph b -Subparagraph (1) -Publisher SECReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_InterestExpenseShortTermBorrowings Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe effective interest rate at the end of the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateAtPeriodEnd Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionDescription of interest rate for borrowing under credit facility. Includes, but is not limited to, terms and method for determining interest rate. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityRemainingBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThis is the result of the principal amount outstanding of total loans managed or securitized less securitized loans and loans that are in the process of being securitized. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Subparagraph (a) -Paragraph 4 -SubTopic 20 -Topic 860 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481326/860-20-50-4 + Details Name: us-gaap_PrincipalAmountOutstandingOfLoansHeldInPortfolio Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThis is the sum of principal amount outstanding for both securitized and unsecuritized loans of all types. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Subparagraph (a) -Paragraph 4 -SubTopic 20 -Topic 860 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481326/860-20-50-4 + Details Name: us-gaap_PrincipalAmountOutstandingOnLoansManagedAndSecuritized Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_DebtInstrumentAxis=esoa_PaycheckProtectionProgramLoansMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=us-gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LineOfCreditFacilityAxis=esoa_UnitedBankIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 81 R66.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM DEBT Operating Line of Credit (Details) - USD ($) Sep. 30, 2024 Sep. 30, 2023 SHORT-TERM DEBT Â Â Eligible borrowing base $ 25,089,446 $ 23,942,868 Borrowed on line of credit 4,500,000 8,712,915 Line of credit balance available $ 20,589,446 $ 15,229,953 Interest rate 8.00% 8.50% X - DefinitionIt represents the information of borrowed on line of credit. + ReferencesNo definition available. + Details Name: esoa_BorrowedOnLineOfCredit Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe effective interest rate at the end of the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateAtPeriodEnd Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityRemainingBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ShortTermBorrowingsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 82 R67.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM AND LONG-TERM DEBT - Summary of short-term and long-term debt (Details) - USD ($) Sep. 30, 2024 Sep. 30, 2023 SHORT-TERM AND LONG-TERM DEBT Â Â Total debt $ 33,853,583 $ 44,825,276 Less current maturities 16,665,591 25,954,747 Total long-term debt 17,187,992 18,870,529 Line of credit payable to bank, final payment due by june 28, 2025 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 4,500,000 8,712,915 Equipment line of credit, due January 2024 through February 2028 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 7,802,313 8,487,085 Paycheck Protection Program loans from Small Business Administration, 1.0% simple interest, initially forgiven in the fiscal year ended September 30, 2021. Final forgiveness decision has not been determined. Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 10,292,676 10,184,320 Term note payable to United Bank, WV Pipeline acquisition, final payment due by March 25, 2026 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 1,134,185 1,790,051 Notes payable to finance companies due October 2024 through August 2026 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 1,787,009 1,290,148 Notes payable to finance companies, final payment, due December 2023 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt Â 950,235 Notes payable to bank, final payment due November 2034 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 762,670 813,242 Notes payable to bank, final payment due November 2025 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt Â 294,761 Notes payable to banks due October 2027 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 2,024,847 2,601,404 Notes payable to David and Daniel Bolton due final payment December 31, 2026 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 940,000 1,660,000 Notes payable to bank, monthly interest rate at 4.25%, final payment due January 2026 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt Â 1,873,831 Term notes payable to United Bank, Tri-State Paving acquisition, final payment due by June 1, 2027 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt 4,359,883 5,698,761 Notes payable to Corns Enterprises, final payment due April 29, 2026 Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Total debt $ 250,000 $ 468,523 X - DefinitionAmount of debt and lease obligation, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details

Name: us-gaap_DebtCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. Excludes lease obligation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_LineOfCreditPayableToBankFinalPaymentDueByJune282025Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_EquipmentLineOfCreditDueJanuary2024ThroughFebruary2028Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_PaycheckProtectionProgramLoansFromSmallBusinessAdministrationInitiallyForgivenInSeptember302021Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_TermNotePayableToUnitedBankWvPipelineAcquisitionFinalPaymentDueByMarch252026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToFinanceCcompaniesDueOctober2024ThroughAugust2026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToFinanceCompaniesDueDecember2023Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotePayableToBankDueNovember2034Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToBanksDueNovember2025Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToBanksDueOctober2027Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToDavidAndDanielBoltonDueFinalPaymentDecember312026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToBankDueJanuary2026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_TermNotePayableToUnitedBankTriStatePavingAcquisitionFinalPaymentDueByJune12027Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_UnsecuredNotesPayableToCornsEnterprisesFinalPaymentDueApril292026Member Namespace Prefix: Data Type: na Balance Type: Period Type: XML 83 R68.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM AND LONG-TERM DEBT - Summary of short-term and long-term debt (Details) (Parenthetical) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2022 Sep. 30, 2021 SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Line of credit $ 25,089,446 $ 23,942,868 Â Â Fair value of debt $ 24,700,000 32,100,000 Â Â Line of credit payable to bank, final payment due by june 28, 2025 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 8.00% Â Â Â Equipment line of credit, due January 2024 through February 2028 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 7.25% Â Â Â Borrowed on line of credit $ 9,300,000 8,500,000 Â Â Line of credit 9,300,000 Â Â Â Note payable in monthly or annual installments $ 202,809 Â Â Â Paycheck Protection Program loans from Small Business Administration, 1.0% simple interest, initially forgiven in the fiscal year ended September 30, 2021. Final forgiveness decision has not been determined. Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate Â Â Â 1.00% Term note payable to United Bank, WV Pipeline acquisition, final payment due by March 25, 2026 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 4.25% Â Â Â Note payable in monthly or annual installments $ 64,853 Â Â Â Notes payable to finance companies due October 2024 through August 2026 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Note payable in monthly or annual installments $ 76,000 $ 50,000 Â Â Notes payable to finance companies due October 2024 through August 2026 | Minimum Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 0.00% Â Â Â Notes payable to finance companies due October 2024 through August 2026 | Maximum Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 6.00% Â Â Â Notes payable to finance companies, final payment, due December 2023 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate Â 6.70% Â Â Note payable in monthly or annual installments Â $ 327,000 $ 282,000 Â Notes payable to bank, final payment due November 2034 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 4.82% Â Â Â Note payable in monthly or annual installments $ 7,848 Â Â Â Notes payable to bank, final payment due November 2025 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 9.50% Â Â Â Note payable in monthly or annual installments $ 12,580 Â Â Â Notes payable to banks due October 2027 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 6.00% Â Â Â Note payable in monthly or annual installments $ 59,932 Â Â Â Notes payable to David and Daniel Bolton due final payment December 31, 2026 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 3.25% Â Â Â Note payable in monthly or annual installments $ 500,000 Â Â Â Notes payable to bank, monthly interest rate at 4.25%, final payment due January 2026 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 4.25% Â Â Â Note payable in monthly or annual installments $ 68,150 Â Â Â Notes payable to bank, monthly interest rate at 9.5%, final payment due January 2026 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 9.50% Â Â Â Term notes payable to United Bank, Tri-State Paving acquisition, final payment due by June 1, 2027 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 4.50% Â Â Â Note payable in monthly or annual installments $ 129,910 Â Â Â Notes payable to Corns Enterprises, final payment due April 29, 2026 Â Â Â Â SHORT-TERM AND LONG-TERM DEBT Â Â Â Â Interest rate 3.50% Â Â Â Note payable in monthly or annual installments $ 1,000,000 Â Â Â Fair value of debt 936,000 Â Â Â Notes payable on annual installments $ 250,000 Â Â Â X - DefinitionAmount on notes payable on annual installments. + ReferencesNo definition available. + Details Name: esoa_NotesPayableOnAnnualInstallments Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionFair value portion of debt instrument payable, including, but not limited to, notes payable and loans payable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_DebtInstrumentFairValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name

Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of the required periodic payments including both interest and principal payments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentPeriodicPayment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_LineOfCreditPayableToBankFinalPaymentDueByJune282025Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_EquipmentLineOfCreditDueJanuary2024ThroughFebruary2028Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_PaycheckProtectionProgramLoansFromSmallBusinessAdministrationInitiallyForgivenInSeptember302021Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_TermNotePayableToUnitedBankWvPipelineAcquisitionFinalPaymentDueByMarch252026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToFinanceCcompaniesDueOctober2024ThroughAugust2026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToFinanceCompaniesDueDecember2023Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotePayableToBankDueNovember2034Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToBanksDueNovember2025Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToBanksDueOctober2027Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToDavidAndDanielBoltonDueFinalPaymentDecember312026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToBankDueJanuary2026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_NotesPayableToBankMonthlyInterestRateAt9.5FinalPaymentDueJanuary2026Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_TermNotePayableToUnitedBankTriStatePavingAcquisitionFinalPaymentDueByJune12027Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=esoa_UnsecuredNotesPayableToCornsEnterprisesFinalPaymentDueApril292026Member Namespace Prefix: Data Type: na Balance Type: Period Type: XML 84 R69.htm IDEA: XBRL DOCUMENT v3.24.4 SHORT-TERM AND LONG-TERM DEBT - future expected payments due on short-term and long-term debt (Details) - USD ($) Sep. 30, 2024 Sep. 30, 2023 SHORT-TERM AND LONG-TERM DEBT Â Â 2025 $ 16,665,591 Â 2026 10,238,734 Â 2027 4,591,906 Â 2028 1,775,120 Â 2029 62,726 Â Thereafter 519,506 Â Total debt $ 33,853,583 $ 44,825,276 X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1E + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting

Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 85 R70.htm IDEA: XBRL DOCUMENT v3.24.4 INCOME TAXES - Components of income taxes (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Federal Â Â Current $ 7,218,772 $ 432,251 Deferred (364,036) 1,865,019 Total 6,854,736 2,297,270 State Â Â Current 1,576,518 127,568 Deferred (15,587) 550,412 Total 1,560,931 677,980 Total income tax expense (benefit) $ 8,415,667 $ 2,975,250 X - DefinitionAmount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentFederalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentStateAndLocalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredFederalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current and deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current and deferred national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10BReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10 + Details Name: us-gaap_FederalIncomeTaxExpenseBenefitContinuingOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_FederalIncomeTaxExpenseBenefitContinuingOperationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current and deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current and deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10BReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10 + Details Name: us-gaap_StateAndLocalIncomeTaxExpenseBenefitContinuingOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_StateAndLocalIncomeTaxExpenseBenefitContinuingOperationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 86 R71.htm IDEA: XBRL DOCUMENT v3.24.4 INCOME TAXES - Summary of effective income tax rates are estimates taxable income or loss, non-taxable and non-deductible expenses (Details) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 INCOME TAXES Â Â Federal rate 21.00% 21.00% State income taxes 4.70% 6.00% Meals and other (0.60%) 1.70% Effective tax rate 25.10% 28.70% X - DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to meals and other expense. + ReferencesNo definition available. + Details Name: esoa_EffectiveIncomeTaxRateReconciliationNondeductibleExpenseMealsAndOther Namespace Prefix: esoa_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.1.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations applicable to state and local income tax expense (benefit), net of federal tax expense (benefit). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 87 R72.htm IDEA: XBRL DOCUMENT v3.24.4 INCOME TAXES - Summary of income tax effects of temporary differences giving rise to the deferred tax assets and liabilities (Details) - USD ($) Sep. 30, 2024 Sep. 30, 2023 Deferred tax liabilities Â Â Property and equipment $ 7,437,645 $ 8,141,025 Other 1,509,487 588,632 Total deferred tax liabilities 8,947,132 8,729,657 Deferred income tax assets Â Â Accruals & Other 2,325,671 948,704 Net operating loss carryforward-States 663,548 910,443 Net operating loss valuation allowance-States (532,975) Â Total deferred tax assets 2,456,244 1,859,147 Total net deferred tax liabilities $ 6,490,888 $ 6,870,510 X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_DeferredIncomeTaxLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DeferredTaxAssetsGrossAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences, classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences without jurisdictional netting. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DeferredTaxLiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences classified as other. + ReferencesReference 1:

http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from property, plant, and equipment. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe portion of the valuation allowance pertaining to the deferred tax asset representing potential future taxable deductions from net operating loss carryforwards for which it is more likely than not that a tax benefit will not be realized. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_OperatingLossCarryforwardsValuationAllowance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 88 R73.htm IDEA: XBRL DOCUMENT v3.24.4 INCOME TAXES - Additional Information (Details) - USD ($) $ in Millions 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 INCOME TAXES Â Â Federal rate 21.00% 21.00% State rate 4.70% 6.00% Effective tax rate 25.10% 28.70% Minimum Â Â INCOME TAXES Â Â State rate 5.00% Â Maximum Â Â INCOME TAXES Â Â State rate 6.00% Â Federal Â Â INCOME TAXES Â Â Net operating loss carryforwards $ 0.0 $ 3.0 State Â Â INCOME TAXES Â Â Net operating loss carryforwards $ 20.5 $ 23.3 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: esoa_ComponentsOfDeferredTaxAssetsAndLiabilitiesLineItems Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.1.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations applicable to state and local income tax expense (benefit), net of federal tax expense (benefit). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-3 + Details Name: us-gaap_OperatingLossCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityAxis=us-gaap_DomesticCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityAxis=us-gaap_StateAndLocalJurisdictionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 89 R74.htm IDEA: XBRL DOCUMENT v3.24.4 EARNINGS PER SHARE (Details) - USD ($) 3 Months Ended 12 Months Ended Sep. 30, 2024 Jun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Dec. 31, 2022 Sep. 30, 2024 Sep. 30, 2023 EARNINGS PER SHARE Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net income $ 6,658,016 $ 17,513,627 $ (1,108,828) $ 2,042,195 $ 5,721,100 $ 3,415,546 $ (1,873,600) $ 138,374 $ 25,105,010 $ 7,401,420 Weighted average shares outstanding-basic Â Â Â Â Â Â Â Â Â Â Â Â Â Â 16,570,289 16,646,086 Weighted average shares outstanding-diluted Â Â Â Â Â Â Â Â Â Â Â Â Â Â 16,608,038 16,670,963 Earnings per share available to common shareholders Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 1.52 $ 0.44 Earnings per share available to common shareholders-diluted Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 1.51 $ 0.44 X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of net income (loss) from continuing operations per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7Reference 17: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsPerBasicShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) derived from continuing operations during the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40

-Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_IncomeLossFromContinuingOperationsPerDilutedShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 90 R75.htm IDEA: XBRL DOCUMENT v3.24.4 EARNINGS PER SHARE - Additional Information (Details) - Restricted stock awards 12 Months Ended Sep. 30, 2024 shares EARNINGS PER SHARE Â Dilutive effect of restricted stock grants 37,749 Number of unvested shares 51,227 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B + Details Name: us-gaap_EarningsPerShareBasicLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAdditional shares included in the calculation of diluted EPS as a result of the potentially dilutive effect of share based payment arrangements using the treasury stock method. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480454/718-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-22Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-23Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-28A + Details Name: us-gaap_IncrementalCommonSharesAttributableToShareBasedPaymentArrangements Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of non-vested equity-based payment instruments, excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 91 R76.htm IDEA: XBRL DOCUMENT v3.24.4 STOCK REPURCHASE PLAN (Details) - Employee Stock Purchase Plan Jul. 06, 2022 shares STOCK PURCHASE PLAN Â Percent of shares repurchased to its outstanding common stock 6.00% Maximum Â STOCK PURCHASE PLAN Â Maximum number of common stocks agreed to repurchase 1,000,000 X - DefinitionPercent of shares authorized to be repurchased by an entity's Board of Directors under a stock repurchase plan. + ReferencesNo definition available. + Details Name: esoa_StockRepurchaseProgramPercentOfSharesAuthorizedToBeRepurchased Namespace Prefix: esoa_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares authorized to be purchased under share repurchase plan. Includes, but is not limited to, repurchase of stock and unit of ownership. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 505 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4 + Details Name: srt_StockRepurchaseProgramNumberOfSharesAuthorizedToBeRepurchased Namespace Prefix: srt_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PlanNameAxis=esoa_EmployeeStockPurchasePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 92 R77.htm IDEA: XBRL DOCUMENT v3.24.4 STOCK REPURCHASE PLAN - Stock Repurchases (Details) - USD ($) 1 Months Ended 12 Months Ended May 31, 2024 Sep. 30, 2024 STOCK REPURCHASE PLAN Â Â Total Number of Shares Purchased 6,901 6,901 Average Price Paid Per Share $ 6 $ 6 Value of Shares Purchased as Part of Publicly Announced Plans or Programs $ 41,379 $ 41,379 Maximum Number of Shares That May Yet Be Purchased Under the Plans or Programs 893,099 Â X - ReferencesNo definition available. + Details Name: esoa_TreasuryStockAbstract Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares remaining authorized to be purchased under share repurchase plan. Includes, but is not limited to, repurchase of stock and unit of ownership. + ReferencesNo definition available. + Details Name: us-gaap_StockRepurchaseProgramRemainingNumberOfSharesAuthorizedToBeRepurchased Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal cost of shares repurchased divided by the total number of shares repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockAcquiredAverageCostPerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares that have been repurchased during the period and are being held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_TreasuryStockSharesAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionEquity impact of the cost of common and preferred stock that were repurchased during the period. Recorded using the par value method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockValueAcquiredParValueMethod Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 93 R78.htm IDEA: XBRL DOCUMENT v3.24.4 LONG TERM INCENTIVE PLAN (Details) - 2022 Equity Incentive Plan - USD ($) 12 Months Ended Sep. 30, 2024 Feb. 16, 2022 LONG TERM INCENTIVE PLAN Â Â Maximum number of shares of stock, granted under the Plan as stock options, restricted stock or restricted stock units Â 1,500,000 Compensation expense $ 50,000 Â X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph

(SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher 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https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_PlanNameAxis=esoa_EquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 94 R79.htm IDEA: XBRL DOCUMENT v3.24.4 LONG TERM INCENTIVE PLAN - Restricted stocks grants awarded (Details) - Restricted stock awards - 2022 Equity Incentive Plan 12 Months Ended Sep. 30, 2024 shares LONG TERM INCENTIVE PLAN Â Available at the beginning of current fiscal year 1,460,000 Granted during current fiscal year 24,561 Available at the end of current fiscal year 1,435,439 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher 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https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=esoa_EquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 95 R80.htm IDEA: XBRL DOCUMENT v3.24.4 LONG TERM INCENTIVE PLAN - Vesting shares (Details) - Restricted stock awards - 2022 Equity Incentive Plan Sep. 30, 2024 shares LONG TERM INCENTIVE PLAN Â Total vesting of shares during the year 51,227 FY 2025 Â LONG TERM INCENTIVE PLAN Â Total vesting of shares during the year 21,520 FY 2026 Â LONG TERM INCENTIVE PLAN Â Total vesting of shares during the year 21,520 FY 2027 Â LONG TERM INCENTIVE PLAN Â Total vesting of shares during the year 8,187 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-

2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of fully vested and expected to vest options outstanding that can be converted into shares under option plan. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=esoa_EquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=us-gaap_ShareBasedCompensationAwardTrancheOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=us-gaap_ShareBasedCompensationAwardTrancheTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=us-gaap_ShareBasedCompensationAwardTrancheThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 96 R81.htm IDEA: XBRL DOCUMENT v3.24.4 RELATED PARTY TRANSACTIONS (Details) 12 Months Ended Sep. 30, 2024 RELATED PARTY TRANSACTIONS Â Percentage of shares of common stock transaction between executive, officers, directors and holders 10% or more X - DefinitionThis element represents percentage of common stock shares transactions between executive officers, directors and holders. + ReferencesNo definition available. + Details Name: esoa_PercentageOfSharesOfCommonStockTransactionBetweenExecutiveOfficersDirectorsAndHoldersDescription Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 97 R82.htm IDEA: XBRL DOCUMENT v3.24.4 RELATED PARTY TRANSACTIONS - Additional information (Details) - USD ($) 1 Months Ended 12 Months Ended Apr. 30, 2022 Apr. 29, 2022 Aug. 31, 2022 Sep. 30, 2024 Sep. 30, 2023 RELATED PARTY TRANSACTIONS Â Â Â Â Â Aggregate principal amount of fixed-rate debt Â Â Â $ 25,600,000 $ 33,800,000 Fair value of debt Â Â Â 24,700,000 32,100,000 Payments to acquire business gross Â Â Â 300,000 Â Carrying value Â Â Â 2,531,227 3,326,405 Unconditional guarantee Â Â $ 5,000,000 Â Â Related Party | C J Hughes Construction Company Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Equipment Rental Expense Â Â Â 318,000 $ 387,000 Development | Ventures Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Ownership percentage Â Â 75.00% Â Â Landlord | Development Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Ownership percentage by non controlling owners Â Â 1.00% Â Â Landlord | United Bank Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Ownership percentage by parent Â Â 99.00% Â Â SQP Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Aggregate principal amount of fixed-rate debt Â Â $ 5,000,000 Â Â SQP | Development Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Equity investment Â Â $ 156,000 Â Â SQP | Development Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Equity method investment ownership percentage Â Â 25.00% Â Â Tri State Paving Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Aggregate principal amount of fixed-rate debt Â Â Â 236,000 Â Carrying value Â Â Â 46,000 Â Unsecured loan agreement with David Bolton and Daniel Bolton Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Interest rate Â 3.50% Â Â Â Unsecured loan agreement with David Bolton and Daniel Bolton | Tri State Paving Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Interest payment $ 7,000 Â Â Â Â Promissory Note agreement with Corns Enterprises Â Â Â Â Â RELATED PARTY TRANSACTIONS Â Â Â Â Â Term of loan agreement Â 4 years Â Â Â Aggregate principal amount of fixed-rate debt Â $ 1,000,000 Â Â Â Principal installment payments Â Â Â $ 750,000 Â Fair value of debt Â $ 250,000 Â Â Â X - DefinitionAmount of expense on renting the equipment's. + ReferencesNo definition available. + Details Name: esoa_EquipmentRentalExpense Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of unconditional guarantee provided for the obligations associated with the Project. + ReferencesNo definition available. + Details Name: esoa_UnconditionalGuarantee Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFair value portion of debt instrument payable, including, but not limited to, notes payable and loans payable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_DebtInstrumentFairValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionAmount of the required periodic payments applied to interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentPeriodicPaymentInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the required periodic payments applied to principal. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentPeriodicPaymentPrincipal Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3 + Details Name: us-gaap_EquityMethodInvestmentOwnershipPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionThis item represents the carrying amount on the entity's balance sheet of its investment in common stock of an equity method investee. This is not an indicator of the fair value of the investment, rather it is the initial cost adjusted for the entity's share of earnings and losses of the investee, adjusted for any distributions (dividends) and other than temporary impairment (OTTI) losses recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481664/323-10-45-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-25 + Details Name: us-gaap_EquityMethodInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe equity interest of noncontrolling shareholders, partners or other equity holders in consolidated entity. + ReferencesNo definition available. + Details Name: us-gaap_MinorityInterestOwnershipPercentageByNoncontrollingOwners Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionThe parent entity's interest in net assets of the subsidiary, expressed as a percentage. + ReferencesNo definition available. + Details Name: us-gaap_MinorityInterestOwnershipPercentageByParent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)(2)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-

gaap_RelatedPartyTransactionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPercentage of the Variable Interest Entity's (VIE) voting interest owned by (or beneficial interest in) the reporting entity (directly or indirectly). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 5A -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-5A + Details Name: us-gaap_VariableInterestEntityOwnershipPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=esoa_CJHughesConstructionCompanyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_OwnershipAxis=esoa_QuarrierDevelopmentLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=esoa_QuarrierVenturesLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_OwnershipAxis=esoa_QuarrierLandlordLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=esoa_QuarrierDevelopmentLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=esoa_UnitedBankMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidatedEntitiesAxis=esoa_SqpConstructionGroupInc.Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=esoa_QuarrierDevelopmentLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=esoa_TriStatePavingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_UnsecuredLoanAgreementWithDavidBoltonAndDanielBoltonMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_PromissoryNoteAgreementWithCornsEnterprisesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 98 R83.htm IDEA: XBRL DOCUMENT v3.24.4 LEASE OBLIGATIONS (Details) 12 Months Ended Aug. 12, 2022 USD ($) item Aug. 11, 2022 USD ($) item Apr. 29, 2022 USD ($) item Mar. 25, 2021 Y Sep. 30, 2024 USD ($) agreement Sep. 30, 2023 USD ($) Mar. 28, 2023 USD ($) LEASE OBLIGATIONS Â Â Â Â Â Â Â Operating lease payments for office space per month Â Â Â Â $ 1,500 Â Â Term of operating lease Â Â Â Â 2 years Â Â Â Number of renewable options available | Y Â Â Â 5 Â Â Â Operating lease, renewal term Â Â Â 1 year 1 year Â Â Number of financing leases entered | agreement Â Â Â Â 2 Â Â Finance lease, value Â Â Â Â $ 160,000 Â Â Term of finance leases Â Â Â Â 22 months Â Â Finance lease, interest rate Â Â Â Â 0.00% Â Â Finance lease, monthly installment payments Â Â Â Â $ 6,645 Â Â Option to cancel the finance lease Â Â Â Â false Â Â Number of right of use operating leases | item Â Â 2 Â Â Â Â Carrying value Â Â Â Â $ 907,503 $ 1,075,815 Â Rental expense Â Â Â Â 16,300,000 12,100,000 Â Operating Lease for Hurricane, WV Facility Â Â Â Â Â Â Â Â LEASE OBLIGATIONS Â Â Â Â Â Â Â Net present value Â Â $ 236,000 Â Â Â Â Carrying value Â Â Â Â $ 46,000 Â Â Interest rate on operating lease Â Â Â Â 4.50% Â Â Operating Lease for Winchester, Kentucky Facility Â Â Â Â Â Â Â LEASE OBLIGATIONS Â Â Â Â Â Â Â Net present value Â Â Â Â Â $ 290,000 Carrying value Â Â Â Â $ 161,000 Â Â Interest rate on operating lease Â Â Â Â 7.50% Â Â Operating Lease for Chattanooga, Tennessee Facility Â Â Â Â Â Â Â LEASE OBLIGATIONS Â Â Â Â Â Â Â Operating lease, renewal term Â Â Â Â 2 years Â Â Net present value Â Â $ 144,000 Â $ 140,000 Â Â Carrying value Â Â Â Â $ 123,000 Â Â Interest rate on operating lease Â Â Â Â 8.50% Â Â Operating Lease with Enterprise Â Â Â Â Â Â Â LEASE OBLIGATIONS Â Â Â Â Â Â Â Net present value $ 2,000,000 $ 1,200,000 Â Â Â Â Carrying value Â Â Â Â $ 2,200,000 Â Â Number of vehicles to be used | item 43 31 Â Â Â Â Â Operating Lease with RICA Developers, LLC Â Â Â Â Â Â Â LEASE OBLIGATIONS Â Â Â Â Â Â Â Operating lease, renewal term Â Â Â Â 1 year Â Â Net present value $ 140,000 Â Â Â $ 125,000 Â Â Carrying value Â Â Â Â $ 0 $ 0 Â Interest rate on operating lease Â Â Â Â 8.50% 4.50% Â X - DefinitionPresent value of lessee's discounted obligation for lease payments from finance lease. + ReferencesNo definition available. + Details Name: esoa_FinanceLeaseLiabilityAmount Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionNumber of new leases entered during the period. + ReferencesNo definition available. + Details Name: esoa_LesseeFinanceLeaseNumberOfNewLeases Namespace Prefix: esoa_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionNumber of vehicles to be used under lease agreement. + ReferencesNo definition available. + Details Name: esoa_LesseeOperatingLeaseNumberOfVehiclesToBeUsed Namespace Prefix: esoa_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionNumber of right-of-use operating leases. + ReferencesNo definition available. + Details Name: esoa_NumberOfRightOfUseOperatingLeases Namespace Prefix: esoa_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionThe number of renewable options available in operating lease contract. + ReferencesNo definition available. + Details Name: esoa_OperatingLeaseNumberOfRenewableOptionsAvailable Namespace Prefix: esoa_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionAmount of lessee's undiscounted obligation for lease payments for finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of cash outflow for principal payment on finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5 + Details Name: us-gaap_FinanceLeasePrincipalPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDiscount rate used by lessee to determine present value of finance lease payments. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeFinanceLeaseDiscountRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionIndicates (true false) whether lessee has option to terminate finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeFinanceLeaseExistenceOfOptionToTerminate Namespace Prefix: us-gaap_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionTerm of lessee's finance lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeFinanceLeaseTermOfContract1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeLeaseDescriptionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDiscount rate used by lessee to determine present value of operating lease payments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseDiscountRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionTerm of lessee's operating lease renewal, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseRenewalTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionTerm of lessee's operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseTermOfContract Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmount of operating lease expense. Excludes sublease income. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4 + Details Name: us-gaap_OperatingLeaseExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeasePayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_OperatingLeaseForHurricaneWvFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_OperatingLeaseForWinchesterKentuckyFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_OperatingLeaseForChattanoogaTennesseeFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_OperatingLeaseWithEnterpriseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=esoa_OperatingLeaseWithRicaDevelopersLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 99 R84.htm IDEA: XBRL DOCUMENT v3.24.4 LEASE OBLIGATIONS - Operating lease-weighted average remaining term (Details) Sep. 30, 2024 USD ($) LEASE OBLIGATIONS Â Weighted average remaining term 3 years 8 months 12 days Present value of remaining liability $ 2,532,927 Operating lease 1 Â LEASE OBLIGATIONS Â Weighted average remaining term 6 months Present value of remaining liability $ 45,833 Operating lease 2 Â LEASE OBLIGATIONS Â Weighted average remaining term 1 year 10 months 24 days Present value of remaining liability $ 122,701 Operating lease 3 Â LEASE OBLIGATIONS Â Weighted average remaining term 4 years Present value of remaining liability $ 2,203,465 Operating lease 4 Â LEASE OBLIGATIONS Â Weighted average remaining term 0 years Operating lease 5 Â LEASE OBLIGATIONS Â Weighted average remaining term 1 year 6 months Present value of remaining liability $ 160,928 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-3 + Details Name: us-gaap_LessorLeaseDescriptionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease1ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease2ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease3ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease4ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease5ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 100 R85.htm IDEA: XBRL DOCUMENT v3.24.4 LEASE OBLIGATIONS - Operating lease maturity schedule (Details) Sep. 30, 2024 USD ($) LEASE OBLIGATIONS Â 2025 $ 1,110,028 2026 1,004,022 2027 804,467 2028 129,749 Operating lease liability 3,048,266 Less amounts representing interest (515,339) Present value of operating lease liabilities $ 2,532,927 X - ReferencesNo definition available. + Details Name: us-gaap_LesseeDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for operating lease, due in fourth rolling twelve months following latest statement of financial position date. For interim and annual periods when interim periods are reported on a rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for operating lease, due in third rolling twelve months following latest statement of financial position date. For interim and annual periods when interim periods are reported on a rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for operating lease, due in second rolling twelve months following latest statement of financial position date. For interim and annual periods when interim periods are reported on a rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueInRollingYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for operating lease, due in next rolling twelve months following latest statement of financial position date. For interim and annual periods when interim periods are reported on a rolling approach, from latest

statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextRollingTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 101 R86.htm IDEA: XBRL DOCUMENT v3.24.4 LEASE OBLIGATIONS - Operating lease expense (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 LEASE OBLIGATIONS Â Â Total amortization $ 1,076,022 $ 844,053 Total interest 244,288 112,789 Total amortization and interest 1,320,310 956,842 Cash Paid for Operating Leases 1,320,310 956,842 Operating lease 1 Â Â LEASE OBLIGATIONS Â Â Total amortization 87,167 72,267 Total interest 3,833 7,355 Cash Paid for Operating Leases 91,000 79,622 Operating lease 2 Â Â LEASE OBLIGATIONS Â Â Total amortization 74,042 62,001 Total interest 1,892 3,825 Cash Paid for Operating Leases 75,934 65,826 Operating lease 3 Â Â LEASE OBLIGATIONS Â Â Total amortization 688,869 568,114 Total interest 219,414 87,416 Cash Paid for Operating Leases 908,283 655,530 Operating lease 4 Â Â LEASE OBLIGATIONS Â Â Total amortization 124,701 113,480 Total interest 4,899 2,802 Cash Paid for Operating Leases 129,600 116,282 Operating lease 5 Â Â LEASE OBLIGATIONS Â Â Total amortization 101,243 28,191 Total interest 14,250 11,391 Cash Paid for Operating Leases $ 115,493 $ 39,582 X - DefinitionAmount of cash expense for right-of-use asset from operating lease. + ReferencesNo definition available. + Details Name: esoa_CashPaidForOperatingLeases Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest towards amortization and interest. + ReferencesNo definition available. + Details Name: esoa_OperatingLeaseAmortizationAndInterest Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest towards interest. + ReferencesNo definition available. + Details Name: esoa_OperatingLeaseInterest Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-3 + Details Name: us-gaap_LessorLeaseDescriptionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease1ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease2ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease3ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease4ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=esoa_OperatingLease5ForOfficeFacilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 102 R87.htm IDEA: XBRL DOCUMENT v3.24.4 MAJOR CUSTOMERS (Details) - Customer concentration risk 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 MAJOR CUSTOMERS Â Â Customers concentration percentage 10.00% Â Revenue Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage 100.00% 100.00% Revenue | TransCanada Corporation Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage 10.40% 13.90% Revenue | NiSource and subsidiaries Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage Â 17.50% Revenue | All other Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage 89.60% 68.60% Revenue | Customer one Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage 10.00% Â Accounts receivable, net of retention Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage 100.00% 100.00% Accounts receivable, net of retention | NiSource and subsidiaries Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage Â 11.80% Accounts receivable, net of retention | All other Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage 100.00% 88.20% Accounts receivable, net of retention | Customer two Â Â MAJOR CUSTOMERS Â Â Customers concentration percentage 10.00% Â X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesNo definition available. + Details Name: esoa_ConcentrationRiskThresholdPercentage Namespace Prefix: esoa_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478785/954-310-50-2 + Details Name: us-gaap_ConcentrationRiskLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_RevenueFromContractWithCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=esoa_TranscanadaCorporationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=esoa_NisourceAndSubsidiariesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=esoa_AllOthersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=esoa_NameOfMajorCustomerOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=esoa_NameOfMajorCustomerTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 103 R88.htm IDEA: XBRL DOCUMENT v3.24.4 RETIREMENT AND EMPLOYEE BENEFIT PLANS - C.J. Hughes retirement plan (Details) - Union Employees Retirement Plan - C J Hughes Construction Company - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Percentage of employees contribution to retirement compensation plan 15.00% 15.00% Maximum amount of employees contribution $ 23,000 $ 22,500 Amount of contribution matched per dollar $ 0.25 $ 0.25 Percentage of contribution of eligible wages 6.00% 6.00% Amount of contribution to union plan $ 37,000 $ 17,000 X - DefinitionAmount of discretionary contributions made on each dollar by an employer to a defined contribution plan. + ReferencesNo definition available. + Details Name: esoa_DefinedContributionPlanEmployerMatchingContributionAmount Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_DefinedBenefitPlanDisclosureLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of discretionary contributions made by an employer to a defined contribution plan. + ReferencesNo definition available. + Details Name: us-gaap_DefinedContributionPlanEmployerDiscretionaryContributionAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPercentage of employees' gross pay for which the employer contributes a matching contribution to a defined contribution plan. + ReferencesNo definition available. + Details Name: us-gaap_DefinedContributionPlanEmployerMatchingContributionPercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionMaximum amount the employee may contribute to a defined contribution plan. + ReferencesNo definition available. + Details Name: us-gaap_DefinedContributionPlanMaximumAnnualContributionsPerEmployeeAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionMaximum percentage of employee gross pay the employee may contribute to a defined contribution plan. + ReferencesNo definition available. + Details Name: us-gaap_DefinedContributionPlanMaximumAnnualContributionsPerEmployeePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RetirementPlanTypeAxis=esoa_UnionEmployeesRetirementPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=esoa_CJHughesConstructionCompanyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 104 R89.htm IDEA: XBRL DOCUMENT v3.24.4 RETIREMENT AND EMPLOYEE BENEFIT PLANS - Energy Services of America retirement plan (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Non Union Employees Retirement Plan | Nitro Electric And C. J. Hughes Construction Company merger Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Defined contribution plan employer matching contribution percent of each dollar contributed for the first 3% 100.00% Â Defined contribution plan employer matching contribution percent of each dollar contributed for the next 3% 50.00% Â Retirement Plan | Energy Services of America Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Amount of contribution to union plan $ 864,000 $ 599,000 X - DefinitionRepresents employer matching contribution percent of each dollar contributed for the next 3% in defined contribution plan. + ReferencesNo definition available. + Details Name: esoa_DefinedContributionPlanEmployerMatchingContributionPercentOfEachDollarContributedForNext3 Namespace Prefix: esoa_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionRepresent employer matching contribution percent of each dollar contributed for the first 3% in defined contribution plan. + ReferencesNo definition available. + Details Name: esoa_DefinedContributionPlanEmployerMatchingContributionPercentOfEachDollarContributedForTheFirst3 Namespace Prefix: esoa_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_DefinedBenefitPlanDisclosureLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of discretionary contributions made by an employer to a defined contribution plan. + ReferencesNo definition available. + Details Name: us-gaap_DefinedContributionPlanEmployerDiscretionaryContributionAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_RetirementPlanTypeAxis=esoa_NonUnionEmployeesRetirementPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=esoa_NitroElectricAndCJHughesConstructionCompanyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanTypeAxis=esoa_RetirementPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=esoa_EnergyServicesOfAmericaMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 105 R90.htm IDEA: XBRL DOCUMENT v3.24.4 RETIREMENT AND EMPLOYEE BENEFIT PLANS - Summary of Participation in Pension Fund Plan (Details) - USD ($) 12 Months Ended Dec. 15, 2021 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2022 RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â Multiemployer plan, employer contribution, cost, Total Â $ 9,983,684 $ 11,599,157 Â Payments for installment $ 41,000 Â Â Â Amount expensed Â $ 0 $ 164,000 Â Central States, Southeast and Southwest Areas Pension Fund Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 36-6044243/001 36-6044243/001 36-6044243/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Green Red FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 197,890 $ 160,566 Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Laborers National Pension Fund Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 75-1280827/001 75-1280827/001 75-1280827/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Red Red FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 220,354 $ 46,167 Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Laborers' District Council of Western Pennsylvania Pension Plan Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 25-6135576/001 25-6135576/001 25-6135576/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Yellow Yellow FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 4,026 Â Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Operating Engineers Local 324 Pension Fund Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 38-1900637/001 38-1900637/001 38-1900637/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Red Red FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 50,666 $ 837 Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various National Automatic Sprinkler Industry Pension Fund Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 52-6054620/001 52-6054620/001 52-6054620/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Green Red FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 570,197 $ 214,590 Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Carpenters Pension Fund of WV Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 55-6027998/001 55-6027998/001 55-6027998/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Red Red FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 871,079 $ 907,515 Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Plumbers & Pipefitters National Pension Fund Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 52-6152779/001 52-6152779/001 52-6152779/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Green Yellow FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 1,964,549 $ 817,059 Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Sheet Metal Workers' National Pension Fund Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 52-6112463/001 52-6112463/001 52-6112463/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Green Yellow FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 370,727 $ 188,749 Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Plumbers and Steamfitters Local 577 Pension Fund Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 31-6134953/001 31-6134953/001 31-6134953/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Red Red FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 5,623 Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Sheet Metal Workers Local Pension Fund Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â EIN/Pension Plan Number Â 34-6666753/001 34-6666753/001 34-6666753/001 Pension Protection Act ("PPA") Certified Zone Status Â Â Red Red FIP/RP Status Â Implemented Implemented Implemented Contributions of Energy Services Companies Â $ 4,716 Â Â Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various All Other Â Â Â Â RETIREMENT AND EMPLOYEE BENEFIT PLANS Â Â Â Â Pension Protection Act ("PPA") Certified Zone Status Â Â Green Green Surcharge Imposed Â No No No Expiration Date of Collective Bargaining Agreement Â Various Various Various Multiemployer plan, pension, insignificant, employer contribution, cost Â $ 5,729,480 $ 9,258,051 Â X - DefinitionThe amount expensed relating to claim. + ReferencesNo definition available. + Details Name: esoa_ClaimRelatedExpense Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFor multiemployer plans, this represents the identification number and plan number. + ReferencesNo definition available. + Details Name: esoa_MultiemployerPlanEinAndPlanNumber Namespace Prefix: esoa_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of cash paid for installment. + ReferencesNo definition available. + Details Name: esoa_PaymentsForInstallment Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cost for employer contribution to multiemployer plan. Multiemployer plan includes, but is not limited to, pension plan determined to be individually significant and insignificant and other postretirement benefit plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification

-Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480547/715-80-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 35 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480606/715-80-35-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-11Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-9 + Details Name: us-gaap_MultiemployerPlanEmployerContributionCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cost for employer contribution to multiemployer pension plan determined to be individually insignificant. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480547/715-80-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-9 + Details Name: us-gaap_MultiemployerPlanPensionInsignificantEmployerContributionCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cost for employer contribution to multiemployer pension plan determined to be individually significant. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480547/715-80-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5 + Details Name: us-gaap_MultiemployerPlanPensionSignificantEmployerContributionCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionIndicates whether funding improvement plan or rehabilitation plan was implemented or pending for multiemployer pension plan, determined to be individually significant. Acceptable values are "No", "Pending", "Implemented", "Other", and "NA". + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480547/715-80-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5 + Details Name: us-gaap_MultiemployerPlanPensionSignificantFundingImprovementOrRehabilitationPlanImplementationStatusFixedList Namespace Prefix: us-gaap_ Data Type: us-types:fundingImprovementAndRehabilitationPlanItemType Balance Type: na Period Type: duration X - DefinitionIndicates whether employer paid surcharge to multiemployer pension plan determined to be individually significant. Acceptable values are "No", "Yes", and "NA". + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480547/715-80-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5 + Details Name: us-gaap_MultiemployerPlanPensionSignificantSurchargeFixedList Namespace Prefix: us-gaap_ Data Type: us-types:surchargeItemType Balance Type: na Period Type: duration X - DefinitionDescription of the significant collective-bargaining arrangements within the range of expiration dates for collective-bargaining arrangements requiring contributions to a multiemployer plan as well as other information to help investors understand the significance of the collective-bargaining agreements and when they expire. A multiemployer plan is a pension or postretirement benefit plan to which two or more unrelated employers contribute where assets contributed by one participating employer may be used to provide benefits to employees of other participating employers. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (d) -SubTopic 80 -Topic 715 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5 + Details Name: us-gaap_MultiemployerPlansCollectiveBargainingArrangementExpirationDateDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDescription of the general nature of multiemployer plans and of the employer's participation in those plans that would indicate how the risks of participating in these plans are different from single-employer plans. A multiemployer plan is a pension or postretirement benefit plan to which two or more unrelated employers contribute where assets contributed by one participating employer may be used to provide benefits to employees of other participating employers. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -SubTopic 80 -Topic 715 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-4 + Details Name: us-gaap_MultiemployerPlansGeneralNature Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480547/715-80-55-8Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-6Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-6Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-11Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-11Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-11Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 35 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480606/715-80-35-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-11Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (f)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-5Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-9Reference 19: http://www.xbrl.org/2003/role/exampleRef -Topic 715 -SubTopic 80 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480576/715-80-50-6 + Details Name: us-gaap_MultiemployerPlansLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_CentralStatesSoutheastAndSouthwestAreasPensionFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_LaborersNationalPensionFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_LaborersDistrictCouncilOfWesternPennsylvaniaPensionPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_OperatingEngineersLocal324PensionFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_NationalAutomaticSprinklerIndustryPensionFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_CarpentersPensionFundOfWvMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_PlumbersAndPipefittersNationalPensionFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_SheetMetalWorkersNationalPensionFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_PlumbersAndSteamfittersLocal577PensionFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_SheetMetalWorkersLocalPensionFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RetirementPlanNameAxis=esoa_AllOtherMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 106 R91.htm IDEA: XBRL DOCUMENT v3.24.4 CREDIT RISK (Details) $ in Millions Sep. 30, 2024 USD ($) CREDIT RISK Â Uninsured deposits $ 13.2 X - DefinitionThe amount of cash as of the balance sheet date that is not insured by the Federal Deposit Insurance Corporation. + ReferencesNo definition available. + Details Name: us-gaap_CashUninsuredAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_RisksAndUncertainties Abstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 107 R92.htm IDEA: XBRL DOCUMENT v3.24.4 COMMITMENTS AND CONTINGENCIES (Details) - USD ($) $ in Millions 12 Months Ended Sep. 30, 2020 Sep. 30, 2024 COMMITMENTS AND CONTINGENCIES Â Â Performance bonds outstanding amount Â $ 117.6 PPP loans received $ 9.8 Â X - DefinitionAmount of loan received from paycheck protection program (PPP). + ReferencesNo definition available. + Details Name: esoa_PaycheckProtectionProgramLoansReceived Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of outstanding of the performance bonds. + ReferencesNo definition available. + Details Name: esoa_PerformanceBondsOutstandingAmount Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 108 R93.htm IDEA: XBRL DOCUMENT v3.24.4 ACQUISITIONS - Purchase Price (Details) - USD ($) 12 Months Ended Jul. 11, 2024 Sep. 30, 2024 ACQUISITIONS Â Â Payments to acquire business gross Â $ 300,000 Heritage painting Â Â ACQUISITIONS Â Â Property and equipment Â 178,900 Customer relationships Â 121,100 Total Â $ 300,000 Payments to acquire business gross $ 300,000 Â X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5 + Details Name: us-gaap_BusinessAcquisitionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of assets acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of intangible assets, excluding goodwill, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibleAssetsOtherThanGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of property, plant, and equipment recognized as of the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_BusinessAcquisitionAxis=esoa_HeritagePaintingLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 109 R94.htm IDEA: XBRL DOCUMENT v3.24.4 GOODWILL AND INTANGIBLE ASSETS - Goodwill (Details) - USD ($) Sep. 30, 2024 Sep. 30, 2023 Goodwill Â Â Beginning balance $ 4,087,554 $ 4,087,554 Ending balance $ 4,087,554 $ 4,087,554 X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher

FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_GoodwillRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 110 R95.htm IDEA: XBRL DOCUMENT v3.24.4 GOODWILL AND INTANGIBLE ASSETS - Intangible assets subject to amortization (Details) - USD ($) 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Original Cost $ 4,669,943 Â $ 4,669,943 Â Accumulated Amortization and Impairment 1,604,367 $ 1,165,744 438,623 $ 490,591 Net Book Value $ 3,065,576 3,383,099 $ 3,065,576 3,383,099 Customer Relationships | West Virginia Pipeline Â Â Â Â GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Remaining Life 75 months Â 75 months Â Original Cost $ 2,209,724 Â $ 2,209,724 Â Accumulated Amortization and Impairment 828,630 607,661 220,969 220,968 Net Book Value $ 1,381,094 1,602,063 $ 1,381,094 1,602,063 Customer Relationships | Tri-State Paving Â Â Â Â GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Remaining Life 91 months Â 91 months Â Original Cost $ 1,649,159 Â $ 1,649,159 Â Accumulated Amortization and Impairment 398,547 233,631 164,916 166,850 Net Book Value $ 1,250,612 1,415,528 $ 1,250,612 1,415,528 Tradename | West Virginia Pipeline Â Â Â Â GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Remaining Life 75 months Â 75 months Â Original Cost $ 263,584 Â $ 263,584 Â Accumulated Amortization and Impairment 98,863 72,500 26,363 26,364 Net Book Value $ 164,721 191,084 $ 164,721 191,084 Tradename | Tri-State Paving Â Â Â Â GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Remaining Life 91 months Â 91 months Â Original Cost $ 203,213 Â $ 203,213 Â Accumulated Amortization and Impairment 49,110 28,789 20,321 20,421 Net Book Value 154,103 174,424 154,103 174,424 Non-competes | West Virginia Pipeline Â Â Â Â GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Original Cost 83,203 Â 83,203 Â Accumulated Amortization and Impairment 83,203 83,203 Â 10,397 Non-competes | Tri-State Paving Â Â Â Â GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Original Cost 39,960 Â 39,960 Â Accumulated Amortization and Impairment 39,960 39,960 Â 23,370 Employment agreement/non-compete | Revolt Energy Â Â Â Â GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Original Cost 100,000 Â $ 100,000 Â Accumulated Amortization and Impairment $ 100,000 $ 100,000 Â $ 22,221 Heritage Painting Customer relationships | Revolt Energy Â Â Â Â GOODWILL AND INTANGIBLE ASSETS Â Â Â Â Remaining Life 57 months Â 57 months Â Original Cost $ 121,100 Â $ 121,100 Â Accumulated Amortization and Impairment 6,054 Â 6,054 Â Net Book Value $ 115,046 Â $ 115,046 Â X - DefinitionThe amount of amortization and impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value. + ReferencesNo definition available. + Details Name: esoa_AmortizationAndImpairmentOfIntangibleAssetsFiniteLived Namespace Prefix: esoa_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 928 -SubTopic 340 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478859/928-340-50-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRemaining amortization period of finite-lived intangible assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsRemainingAmortizationPeriod1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_CustomerRelationshipsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AssetAcquisitionAxis=esoa_WestVirginiaPipelineMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AssetAcquisitionAxis=esoa_TriStatePavingAcquisitionCompanyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_TradeNamesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_NoncompeteAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=esoa_EmploymentAgreementOrNoncompeteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AssetAcquisitionAxis=esoa_AssetPurchaseOfRevoltEnergyIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=esoa_HeritagePaintingCustomerRelationshipsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 111 R96.htm IDEA: XBRL DOCUMENT v3.24.4 GOODWILL AND INTANGIBLE ASSETS - Amortization expenses (Details) - USD ($) Sep. 30, 2024 Sep. 30, 2023 GOODWILL AND INTANGIBLE ASSETS Â Â 2024 $ 456,780 Â 2025 456,780 Â 2026 456,780 Â 2027 456,780 Â 2028 450,746 Â After 787,710 Â Total $ 3,065,576 $ 3,383,099 X - DefinitionAmount of amortization for asset, excluding financial asset and goodwill, lacking physical substance with finite life expected to be recognized after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 112 R97.htm IDEA: XBRL DOCUMENT v3.24.4 SUBSEQUENT EVENTS (Details) - USD ($) $ / shares in Units, $ in Millions 3 Months Ended Nov. 20, 2024 Oct. 31, 2024 Dec. 31, 2023 Mar. 31, 2023 SUBSEQUENT EVENTS Â Â Â Â Dividends on common stock (in dollars per share) $ 0.03 Â $ 0.06 $ 0.05 SUBSEQUENT EVENTS | Tribute Contracting And Consultants, LLC Â Â Â Â SUBSEQUENT EVENTS Â Â Â Â Purchase of equipment Â $ 22.0 Â Â Energy Services Common stock Â $ 2.0 Â Â SUBSEQUENT EVENTS | O 2025 Q1 Dividends Â Â Â Â SUBSEQUENT EVENTS Â Â Â Â Dividends of date declared Nov. 20, 2024 Â Â Â Dividends of date will be Paid Jan. 02, 2025 Â Â Â Dividends of Date Record Dec. 13, 2024 Â Â Â X - DefinitionAmount of acquirer's equity interest issued and issuable as part of consideration transferred in asset acquisition. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2 + Details Name: us-gaap_AssetAcquisitionConsiderationTransferredEquityInterestIssuedAndIssuable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAggregate dividends declared during the period for each share of common stock outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_CommonStockDividendsPerShareDeclared Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionDate the declared dividend will be paid, in YYYY-MM-DD format. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3 + Details Name: us-gaap_DividendPayableDateToBePaidDayMonthAndYear Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionDate the dividend to be paid was declared, in YYYY-MM-DD format. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3 + Details Name: us-gaap_DividendsPayableDateDeclaredDayMonthAndYear Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionDate the holder must own the stock to be entitled to the dividend, in YYYY-MM-DD format. + ReferencesNo definition available. + Details

Name: us-gaap_DividendsPayableDateOfRecordDayMonthAndYear Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow for purchases of and capital improvements on property, plant and equipment (capital expenditures), software, and other intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireProductiveAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDetail information of subsequent event by type. User is expected to use existing line items from elsewhere in the taxonomy as the primary line items for this disclosure, which is further associated with dimension and member elements pertaining to a subsequent event. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2 + Details Name: us-gaap_SubsequentEventLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_SubsequentEventTypeAxis=us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AssetAcquisitionAxis=esoa_TributeContractingAndConsultantsLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DividendsAxis=esoa_O2025Q1DividendsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DividendsPayableDateOfRecordDayMonthAndYear Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 113 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 ('6"DUD'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$ \IQO;=!P4)B0-!2L+(/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*I#BV&5(C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " !U@I-9LE\JE>X K @ $0 &1O8U!R;W!S+V-O&ULS9+! M:L,P#(9?9?B>*$[&H";UI66G#08K;.QF;+4UC6-C:R1]^R5>FS*V!]C1TN]/ MGT"M#D+[B"_1!XQD,=V-KNN3T&'-CD1["1]1*=2.27ZJ;GWT2F:GO$ 0>F3 M.B#45?4 #DD910IF8!$6(I.MT4)'5.3C!6_T@@^?L M&,YCU\(-,,,(HTO?!30+,5? _Q.8.L$MR3'9)#<-0#DW.33MP>']^>LWK%K9/ MI']-TZ]D!9T#KMEU\ENSV>X>F:RK^K[@=<%7NYH+OA)-]3&[_O"["3MO[-[^ M8^.KH&SAUUW(+U!+ P04 " !U@I-9F5R<(Q & "<)P $P 'AL+W1H M96UE+W1H96UE,2YX;6SM6EMSVC@4'SI^\Y%1^?H.'GS[BYBZ(:(E/)X M8-DOV]:[MR_>X%#BVR]*+ M41B1%G@M MNN01.+5)#3(/PB=AIAJ4!P"I DQEJ&&^+3&K!'@$WVWO@(CWJ(ZMOFCU7 MH5A)VH3X$$8:XIQSYG/1;/L'I4;1]E6\W*.76!4!EQC?-*HU+,76>)7 \:\V< M/!T3$LV4"P9!AI@S M&L%&KQMUAVC2/'K^!?F<-0HACA*FNVB<5@$_9Y>PTG!Z(++9OVX?H;5,VPLCO='U!=*Y \FIS_I,C0' MHYI9";V$5FJ?JH,@H%\;D>/N5Z> HWEL:\4*Z">P'_T=HWPJOX@L Y M?RY]SZ7ON? 0]H=*W-R-]9\'3BUO>1FY;Q/NN,=K7-"XH8U=RSTS0LS0[=R2^JVE+ZU)CA* M]+',<$X>RPP[9SR2';9WH!TU^_9===N0CI3!3ET.X&D*^ VVZG=PZ.)Z8D;D* MTU*0;\/YZ<5X&N(YV02Y?9A7;>? 8T=']Y\%1L*/O/)8=QXCRHB'NH8:8S\-# MAWE[7YAGE<90-!1M;*PD+$:W8+C7\2P4X&1@+: '@Z]1 O)256 Q6\8#*Y"B M?$R,1>APYY= <7^/1DN/;IF6U;J\I=QEM(E(YPFF8$V>KRMYEL<%5'<]56_*P MOFH]M!5.S_Y9KF4Q9Z;RWRT,"2Q;B%D2XDU=[=7GFYRN>B)V^I=W MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<><41 71% B.5' 86%S+D4.Z2 MD 83 >LX=SFWJXPD6L_UC6'ODRWSEPVSK> U[F M$RQ#I'[!?8]*@!&K8KZZKT_Y)9P[M'OQ@2";_-;;I/;=X Q\UTM:I60K$3]+ M!WP?D@9CC%OT-%^/%&*MIK&MQMHQ#'F 6/,,H68WX%=FAHSU8NL.8T*;T'5 M0.4_V]0-:/8--!R1!5XQF;8VH^1."CS<_N\-L,+$CN'MB[\!4$L#!!0 (M '6"DUG".F?E20@ D^ 8 >&PO=V]R:W-H965T&UL MM9MK<]HX&/(7_BH;M=+HS(? @")+1)9@B8+=,;&])VNCO[0;$5\,2V6$G.Y=^O M?,&.LK*P.V^_)-CP/IAS;,G'DLX>*+OC6T($>HRCA)_WMD+LW@X&W-^2&/-C MNB.)?.>6LA@+N4WF4;R^"\9V5'1"+BBPR!Y;][,B-1E)'D MQB([7GOM(<"D_$&C MC.?3B.=_T4/QV9';0W[*!8W+8GD$<9@4__%C*<2S@]'=4."4!Z+ GO84# L"X9M"T9E0?[3!\5OSX6;8X$OSAA]0"S[M*1E+W+U\VJ15YAD M)\I:./EN*.O$Q9SZJ?1= ()P$RM*)[0,BE.P,S(/OJZGJ,WKWX_&PCY=5G1 MP"_1EP7::4#;#OI$$['EDAN00 4,Y'%6!^OL# _;2,1+79'>,7.L(.98SU!S0 MK'VYJRF?F\OGQ#]&]FGCMWOF\D^8R6^W=>6*&& (EG)OSW)]S3N=7 1SJ@5F3 M]);OL$ _.>[+-X83=D][%Z]_LL?5.IS4D; X)\X!@BBO#RI6AB5Z[_(;R[I*#PGS@&'*]*>5]*=&NS'&>WL>,:/Z)E(/N&\%:>U'G/T-Q,'4 Z5G\XML;.>*SUPECE?X:[Y^$"^2R $WOR;'6$=!@#$KSH&BJ(W4V MMLWI]J4CLVQ+]A77}$'[O.([KWL8<)(D[0/.V;FXLX^@(9F*)KJ0QV;;7/> M?>E#U6FO&+T/$'U] .:9B9W[]I30"-T* T#XJFFE"G:-LLITWF]]E O-3)\ K0%FTHS&LRM70OJWQVA M'6;H'DJ-0$T*X/2/"B::D*=E9U66?D;C>3=/&;%HU7&M=*;20W2@P9D4)H'15.E MKP.RTRH@SU+&LL&$8@0A[P)D'DCU%IB)/XBN:F:NZNP!:"2&HJD>U)'8:16) MEXD@K)@TDXVEX;TI6=2[!H>'8:16\X8'S604WE"FO3$] MP)GZ/J$("0@*F-8'T$0,2O.@:*H/=2)VS(&V]&$=XRA"ERF7;W-]*V3F- WG MF\LZ2P^:C*%HJO1U,G;,H;.4WHL)VV0]P!^2(+9(1JT=3O37PD\.*YOK.IL M&I&A:*H)=41VS,9V.5M@(1B4YD'1 M5 OJ$.R8,VPULV(1)CCQ0QP5#T?S?1YC^<"F[)F+6:Y_9\;\HW7&_#7-5P=H M5@:E>5 T=;9CG97=5N/-ZZV,:Z:&Z0"F47IS7><)C:!!&8JF2E\'9;=54%ZE M-U'HR]:(8NV-J9G2>7XI:&8&I7DE933LKGXJQ<39VB-)\.3L\&]3NLZ#[NM M\K#ZD'.=/<_DZ$LJ9)>09(_IM/I#AM,9*&U>TL;/%+/'8\>>V$ZE6*GMKPC% M[K-9U>U"L6SPF6S]ETE 'M$'HF]JS*CL:;0[.IF<:$?NS<6=]86=0?TK0K%; MAV+7'&&GLKL-BFZXX<[G *"YD0=-P: T#XJFBEZG8->*7O>/@18AST;)?A#, MC%-[#^#Z?6O2=RVM": 1&)3F0=%4$^H[(+:<6_WT-=U1M%- M$)Z;*9T^!4!V*T#L&M.IGL#LJD2CX16VA'A+@"2)/PI MNL=)B+7B@T9<*)JZ=*R.N$-S-MV+OPA9C)9SG?8'"+:\X]0I?J!,OQS27-1Y MH1AHAAT\6_*:/;3,UQISY&>SSHL%I=7>:CWS-%_%^V+_I?UV5JQ*KC'%(NE/ M.'L6RE%$;B72.CZ1MP:L6'=<; BZRQ?6WE A:)R_W! (<$)9]0+Y_2ZG8;V1? M4*W^OO@/4$L#!!0 ('6"DUG]<# [6 < #P> 8 >&PO=V]R:W-H M965T&ULK5EMC]NX$?XKA.]PO0++F"^B2*6[!C:[:2] >@GB M7.^S+--K(9+HDZA]Z:_O4/9:MDC13I$/R:.WJH)?UKHN4P,?ZX=9LZU5NNH6E<6,8AS/RC2O M)O/K[KO/]?Q:MZ;(*_6Y1DU;EFG]\DX5^NEF0B:O7WS)'S;&?C&;7V_3!['50 MYH_MYQH^S0Y65GFIJB;7%:K5^F9R2][>,6$7=(C_Y.JI.;I&UI6EUM_LAP^K MFPFVC%2A,F--I/#G4=VIHK"6@,=?>Z.3PSWMPN/K5^O_)P'9Y9IH^YT\6>^ M,IN;B9R@E5JG;6&^Z*??U-XA;NUENFBZ_]'3'HLG*&LH\O]8F!0YM7N;_]\ M#\3I A*-+*#[!?32!ERR_@'6.[IAU;MVG)IU?U_H)U18-UNQ%%YMN-7B35_8Q M+DP-O^:PSLSO/OV^^/3QP_WMU_?WZ-WMQ]O? []ZCQ6_OWW]=H"OTQ^(>_?KS MWZ]G!FYE%\RRO=EW.[-TQ.Q";=\@AJ>(8AIYEM]=OIR=+I^!@PT -^]7N],\ MCSWR ..($2[H 7C"-CJPC8)L;[-,MT .*D*F@.FR4%>F3E?*QW9G*CXBP6.) MJ8RB 5L/D%"2)%SZV?(#6QYF6T#52ZM,(.B?:*7;I5FW!92BG1,^SMRA XI=C/,3EP3((STA8T'9)LLZ?@7(@19B;I)(P+LA0''S(F-.$X[$0]V)& MPFK6-<%7>GW5-FK/]D"%@G;33]X5+,H9H=2)LPMDC,81YB/4>V4C M86G(4)FT>LBA].Z)3U&E_,GL2A7#,>=B*&D^(),,)V-Q[E6-A&7M7UJOGO*B M\-)S%0]JFN# M$7E14USDZ3(O8_]JZ(,&""N%_7+072QH6RQ'J@.HNLEJM\ITH-1M= MFYT 2UW#C:#Z^(<>CZYB.P X>]F'A.(N(&=' _IEE89EU>_ 7H&R>2U+J45@L M.&9#/UP#Y/,-GT9Z[*I*Y.4Q0+D9]C&^) P"\:VE8:P_M^ #FR MKF3", 55,HA60]2B(AA3$;(]NI*SZEKIDN%3/H<3]7,&%JY50X3(-W^S^+ M*.WEEX;E][1M/Q=_S\08T0C293@4^9#0:T8DBD?BWRLR#2ORQY,"/T5=+YPY MA42';9("'"UI ME(BQBMEK,0UK\;U:*Z"ZZK;%JQ\O7K(>48T2F%6=C>$!VB= 1E2*]>k+AE5 MS^0Z\PR?=JR'26]XGN937I' 5!V/4>T%E9%@7[?8I+7:Z&*EZN9OW83JCRH+ MZO+W-G8_RMJIT[W\LK#\WNFRU!5JC,Z^3='!;Z"5)E!K:_28%JU"MZV!IBC_M+V0;QU/XT?Z#1@DB!?N&B*F,\30B#.5-8\71:B*)IUS@:2PYTJUI8#Y:V7T' M<_Y";8TJEZ"8KT?&[ABK3UB^O@253*I.IH'(?NU T $JGD@J+&77.;1"NB--&^%$C!SJL;R'8 MFG9GF%LG2;PT;W4G7;@QB#BXESB#."E"(:J9FL;R18N)'8 M'>AVAS?K/,N]LPKSG"43#D+*AK7=AZ20\P1VP@C3ODE@ES0)S:6UR-5^+N,$ MM-_A[")9Q*5,1I.][Q+8)7,7NB#<=R0C4[T/.C+5SXY>[=GWJO]. MZX>\:D#JU[6OQ%@-I2]MQ],'K;O>U;:.F-TV5UN5 KD+0!^7VMM7C_8%XB' M%\;S_P%02P,$% @ =#8*36,/(@.0Z#&GA9@8F93EJ6F* M)(,>"6K#.I!\PX*O$:EB! E NN>F;GDI(<"D%8@3BL)L;4 M/IV%NKXN^$E@*WIMI)/<,_:@.Y?IQ+ T$%!(I'; ZK*!&5"JC13&[];3Z*;4 MPG[[V? U;G5UEN<<"9HS^(JG,)L;80"FL<$7E+=M>0)O'UWX)HZ+^1]NFUE?% M224DRUNQ(LA)T5SQ8_L<>@+;>T7@M +GO0*W%;AUT(:LCG6.)8XCSK:(ZVKE MIAOULZG5*@TI]%M<2[N$J63\>SF>GES=7D^O9N?H[/IU?1Z-D?+B_G\;HF. M%IA#(3.0),%4'*//Z",RDF'_&?9#K[7X7L'X#=K$>%*9HR3/Y .\3:& M00_$MYK?'O$["G>8_8[9/YR9"%$- _HO,.QP'%B>[>[Q#A8J9-L9Y@TZWN!P M7G4$"(F+E!3K(>C@)4O@AU8P]O>@!PN#T.X5[D"''73X)O2=.L1$Q9]VL8=0 MPY<$SOA+Z(SW2 ?J7'OLN? NKP>QMO_KH^X[YFA0*45@II34*U7OBS7'2="0K MZQWYGDFUO]?-3)W P'6!NX]B3#YW]";?G>GQ7U!+ P04 " !U@I-96:1C MR?L$ "Q$@ & 'AL+W=O;? U48(C5[2)%/3T4;K[<5XK)8;D7)U+KNQ%PFW^)(;Z:C8(0BL>*[1#_*P^^B)N05\98R4>4O.E2V#(_0T M3&MG0)#&6?7/7^I$'#D0-N! :P?:=7 '')S:P2F)5LA*6E=<\]DDEP>4%]80 MK;@HXW.T-? %%?KP\Z^3L88!"[?QL@Y^606G \$)1;\V[%U;]-FCV(ML)TP<*T>O="PZ MR7[F>"3P6<#(9+P_)F"PQ"[!KAO2QO($G=>@\ZSHYE)I)%?0:P915@'8R=@D MI-1SO0[*OB5E/@"\)7PS2M:@9%:47W*1%-KF 0=*%8ZYT7O1>(%Q$0)9<+MFU)+0NSC M#NZ^(75*)0P,,.&MR!%?=-MI2I0*M A('C4;>;8H.A M@QWF.@,U$#900VL7N=<;D:.X ORASJJQW8;OV3K>*=@)98);W<' ,C]:0%Q= M\S:*BS7"_Z5;1SN=9V:>.7(DG\1*XR&72R$515:P@]J%VOTURY:"UCL&# _I M.N()$(\YT/"'3L'9QW[K%-&6&[5RJ^HRDUG]_4 7J(O32(OV:)U1(-9M^$8[MD 8\T.J)*\;$JG9M2=E0.B:40SP D'@+:Z2>S"^066UPC6L(HG MHI H\6,7;P?+Q35H#R%'Z:KQ]NV@IOR!-DI:&25V'3540;=5?41/4O/$B+ZO MG 2$J5"P+OZ^Y1EE7NBS@?9*6HTE=I&MM>!9P+9'O*+7_4L7<0@I2 'F/E^ M%W+?DF#'9^Q(Y4XAMZI+[+)[TX"T5G-?/0,7OCG60VJ0V=#WJ#<$M)598M?9 M.V%MX4%O>4<]@CU,NNL @Z7O8N+2(82MNA*KDLV^E5LY P$XZ610-B?8N;YF :]?F&R9"[#P8#(T%8KJ5TK!QB<17&R MTJU]5;V-,J@= RS8"3JXS98^#IDS@+L51VH7QVN>9Y!=6-]"!RDQ P,>)_P9 M^IZ6"*HF+=I@\68CDTCD:G@FZK&"8YSG7K<+&JSPN>L.,&FED-JE\"U,;+-# M35RZ'=%@9> R/MK\IR)?EVI=8R+2\W@D,6"@-XOY)2OJX4 M S2G5+-_ %!+ P04 " !U@I-9AI+,/-((T)@ & 'AL+W=OLR!/"^KF>[M4JB,_ MRE75GDV67;<^F1=\NS23PAN5JDFU7W>_WP0>T<,@"S>M6: \G#SI9.2+9IN[K<#08$95%M M_Z8_=@O1&\#"D0%\-X /!\B1 6(W0!A'M\B,6]=IEYZ?- O4#:;0US*8_F+4Q MH\&;HM)AO.T:^+6 <=WYU=?/OGT]C'=Q4#YUENQM<;F_ 1V[/E<5]VR)>^J7.6' M$\P [1XR?X)R%TSWJU6R+H+X13+A% 5R\?+CQPOY(X%A9E/C*U@VB() M*A M)8NF+@ED6)-V176WW:)%5ZCV!%NW[;02GU:G[TF[3C-U-H'\;%5SKR;G/_V+ MA?17S.R^"8L3S29 >K%>Y7*_3&\EK!I%F1FAJK?@!;M&A4M[.$O6#% M@4@D'0;5M8L$"X-$XD&-]C C+\R++&M4!T$JJD[!*G0$X-[]'^!G2J ;8I;+MZ0=3?FV*M=R0&-'803'G(M&.4#I(B=D#**<:C)'FKBA7JC=[_A:) F@)5T\ R=^D/A2YK@J"(DI /T;IV M7+) "H;#9=3R%WT%X'F: ^AYAV+=S=0'$<:1#,4 J_^._S !68^1F=>C/V$[MPY+K7=T4F?X(*B#[3M*'M,D)U"N=E*9!42>9XZ0(F>?^S'\4Q^Y}9[\[>L MFZ[X[[:,0$9 &]?573&'_$C;5HW$CSNN21&'W(D?8I? 0(!G;:Y;IF9=&\:I3 MU9TBZ_0Q!? H:N'N.B:C: C:-0LD;,\1S):;F9^,9'$? 2^)6_F9;L#^+#V4$BAN>CA M1Y$'+A[)F S$L"IAEH+)D$8CHH-9'F5^(NT#K[NE:GJ@\=WM4N4T$#2)Y1 T M9DC#/D, <8K:DRORL^N8)],J01"U\$$RP2[+.EYHN;T[C4-(@RM@%N)A#!!#%D=4B%)%J":N9^"WURKI[U45$@B/.>!R\'3*.&4 M#9D*,600DT#RD73@EF&YGV&_O+2? 01UP&93%8111.BQ&B"5G%S'II;MN6O M:ZR+ZAXH]P7-&#]J9WVLV0Y7P?(W?XZ_M=>Z6=A6,QW"[M%DE;>-X @IQU$0 M")D,0XC1-XVA,(S&T-(W]J/W1088V^))YGU03=%I K\! (M>A1)%CI$SUOR'P M_T>CS"M#1*97O=J?N[5KMXRM"Y!(YHT$LI%,F7$.H\(R-%6Y+^-Q/ M^/LBL6F-JD5S#(6.\'T$G3*E0W&(63+*HH"'8V7:4CZ/7U4A%] .J^PE%<(K M)5Y=(8XTV^$J6,' GVW9>_MP55=W4^A.2M,'H\Y[IWNU\ZZ]$.PP6P^/5:VJ M$'Y5<5DW, :BV>HV2_]@OH."\ZDUWM$KI(LG?V%W.(!R9OM.9[-$=^Z(FU M<(7#- E#P8)AB4$L&8:"&AY9R60F6I3[0T>!2RJPNF22)I3VSN M,"..&L1 B'-L_O7-Y?[=^TX!V*];IBCQM!K./GLT/X7;B4R'C,(F&=1FS#%@B M(CIR8"@L[8OGS0/*C-6VU#T&)N#>-:,,/X2/F<9Q+- D([PO+^\+/^V,"6GND M,]=\T.1X#[19X3VEP'1 0,&1(<<@E@E(5>B=1_RP"' \"\UIC,U5U1S3K+&8

J:6@ZEFN9G,@H!; M;3O_>/X[06&F%K#+QC&%2]O/6!Q!*X?&-AXG4IE,!O,4>D3W0=S><3NJN%D; M,15VCC;3AT?\U7X/J5CHHWF93@JI-)0(SS;!T=B*1X]DD!XE\D0 M28M=\JA[^[C:7UV#-SZ,AT@)B M8]36Z [.254(7A)TDRR)GD+<#8P;;O2$AJA6XM6!0'N^/7 M CE/C M$Y)0!0 ![GIK1!>'/O]$L0^R^VV C)=0P!3;O%Z:GI>UL-O5Z.]C'<;[6FB MHSAA<
TZ:!XI$@=6FX!PB*0%A2E&!,R^N"E9^X5:NPT<7B?*GU8+SJ5+74"^T5Z AJ6 MEOP_^02XM)X-D:>]A==8;=650(MT]F)BHB'[QLT8,6W6CAP.SINX'!8(:Q9A M",O\@K"M?
K;="H>AU:5M#64T,W7US\N9^KP%?[YL@N9) 1Z^^UTN@R]$#\;F0BF!K M3V$D)FJ08:DKT%;]@\)NJ.N M76N+>!SOTG&OWCA*>],6OCN_>I-R\;WC+UPYQJPX[?SJ(LTJ M#10
$EP2B0S79G0$R"6L9Z/%V>C:<)B"2679^#AC7\@B U%D(1(I 3E !]8; M-=93)@HLG:U39_(C]U8&R!+Y%! Q0%%P4I+]K7#$DCHW]ZTTFY#]]:AK#9$ MX#&?-EB289@W%4&' /D(K&DKY8F0"T
PT; 8[K J@=X(,T)%8F'Z#?ERI$HW M6 C."Q#6(@3TR1@S4MDPYW]6TC3(9L6X#PNQ#3LKT7IM"#3['E%C&>JQ)!_1D"$6,$34-E)A7](CQ=INQC M)%(8R3:Z)Z6L'$4BT]4XGCM3'O(^I5G
RG&J8UTGU '9&Y%,\(@=^Q*'ASKI M:NMM"-9J:PW\ Z\D_F*RDAQ<.+9$, ^'&E BUO0$,&ZUK6*!9I?;A6YN0#KT M/60[P'T5LD5BQ,>"#P4G!DS[):%72!I71&0 .%#,<-[WR&I70ACVS>G3^7<*
MFU>@:;,; M,-(EA\.!C#3B[VY8],NA&H=?[Y%72B*Z<:U05!3@&$;J^V85X#Y2LPNI7Z4 MNE85X3%=32N\4M"2PA"H!R>_NA$F/534X0T90V$9VM,&VY13:/56,#(_"1[R
M[)C(>O(4;GJ+84LJ@@" _.09Y(P<6"-KLE.UU3^F\1(@&SK>W;+$;=X@ ?+.' M@).GA]AEAPX<5T5>::S.A&!!J=B*F X+^8G\.-\7H?5CJAZ5#@>:'F7*!Z&'
MNF:1)5*3KH*D9IWII7H05=M4IPXU7$XH.M8=/'1#GM*+QS)2JTEEZ8-P/8QB3 MBE/D<%1"6!BE''6,C4-D:#@.HQD;X(")Z4LJ:Y(J:T<2*2+[4EN5T<76
MZ85A9KUQDU@[LDL$N(;1DVU$Y&,Q4VP/=(5(QM4[Q SJ?N_SJ#24'!D5LDD= MD#WNE5PNK'16F;QB/6Z?F()<$I5S]28/7+M63#5"^$2NWF?Y[#3-BNZE]*" M5AJUY(LB#YE7"KD3?
Q=PUAP>63B2O;.BAO$TG"LD8Y+A40N8*N&*B!+A'0X M,9+YU$$$:^$REYYXVS)ZV^100P>@BK=& LB4KTFA<"@34J>MO;dQ;'W$8+<+*
M!DS#H*G\AB"I"3Y*PQ\?:E,36W$"9B>]^0=H;^6:A)>\^G$^/N[_#&(2\X MGE^',VXCH;&DR=K #4R9/I M[2S:NX*Q-ZY&8H/?I0WW 4)! K0XQE>FDIL":]MF'BR9]67GH,&$5#'Q;>I>
M31Z/3:UI:U#Z<'-NBOO8U[W#B0D)"/4DSPJI(K/!708JE ;'0X[&WF8A,D*/ M::E^1BM7Y&.ZFBLDW![JL?,#KQT[7V$;$T$QKNW7_:7\G:!/.'A))>]SD M"BB.RJ^B?)Y*WZMU?TB5P=!,SQH-
&=S.199+Y3E6# ,!R!96PBT M=,UX?8#%%M4_Q-0H,-!/+I"*'E\3R+W-J%CQ! !%LTG[CT-\)*>^MC>'%1= MX,: -Y:2NWV]6=[0]US3N \-+BC1(G-'*%I0+5L"E>$6*$R;E2FW/*%Z)'6$
MV3BQFPDNKH/< 6''YC<>'Z<_@461.G]6H<>%98T$I%I.P@N>A_RM=1.4=1$ M#F"-;Q)P:"]L5PRu[P7/6/BC(B5,O>S:T)!Y*IANL9O ^[;0X@9LS^^V&CBJ9+%78;L/@U_G14GIC1C4$(_U
75'*&,--4X M>>'D/=7/QG3@@]J>Q%_!&(: BLP=1X64#7;&E#EN204XG9Y"]AY@74*)1#TI M#8^($4,D%O%9QN>'G('1/9@*B<-,&>3A'5,1*H^%'N,(, ! !=T8R0%OU,[= MBR18 ^?
0#CT[V]%A(Q8-8RSB*&$OX+$DJR&V9HE*Q72%UCZ@&I?^N)Y>2F2+ MG>FOKT50];8;+S;(+1<16(;(%J:RYC8 "Q"V$'6+-R)8>%9HFQ_L/;&JNJ;91 M.SBLA.K2]"}.+4-H6+6;QO0EHBE(')EJJ4Z?-
_$3"1G9TWAAD(I-U+9&5 < M"EW8&/:SRAUA^@%;VK1T(]$&=K"T\CBK S::TIVPIIE11JYL=C500$?G,R_V%\ MP KW0*8QR^("=8@E^' ;/A:>+QF0E!$RA&M$I-.Q^'Q/ZG'1MX#?!)*OZ&8R
M>+M:LXMB50KG.*8:L/U;B@S452*;(:?,MS5Z29VDIT1MX-!'FB"O73K&8XK7 M/;%OOQTS5?=5;ORT)A(Q/VU&%DC\]MM#*5KF9LB!'#L4 MG5T83M+'!@Y-
1B#M3)@7M';'9Y'FZ]Q%U5G<3M,BN!PF?=B:66#'-5MC9G2 MUA(OI)@<[)35>V J%[H@,)JL2GJ;DZKLGM(D7QW]^GIB@[QVF-4N60@ M S)PPBQ!TA M5[!5^-XJ>BI=(I)9
J')ND@3=XQVCM#=B%\S+M=ZSNSHU2T"]UMR"]? M+,GSZIW['Z9DQ\[('Z'*>S_@829K(OQ^7*%>S@$P7F3J?@SQJ9+#)<%R!#=5 ;YLE4 M_T/+2-HW*93=]_ 8C 0(T[^V?
CGU05GE:;D9X/5R8!@,/E+93O.?^G^!*FD+G M!'N32R%D%.DFE/3FY8O8O!Q;76.#GQ-RK$26]GNW%(B29*S2>I'[&62S,,,?N^DFKVB,?'JHGU M64>5-V8H8/8*'7!9+G[65""M[(UAYX"P15E @+=?
3Q0C3XF"\)&[SO&E..[*3 M0_9L6C4^K^E%**ZK ^KRJ:[=)B @8M9+@$T?;;18%/^/58B(=NO F5)'@'_+;QNJ;91 M.SBLA.K2]"}.+4-H6+6;QO0EHBE(')EJJ4Z?-
MG%WVD[DCX?DQ-_J"P1@2[U]"E%F99V]6N3-<="YG\4XP;K8#C1 M6/C;>V" M:GGA\BK+'-&3\^!@IM+&/B="YO'G&?!>53]5B+JF.@.31;-V3T)1711WL41-UC"K-
PG9L;-1RI8SKS0##>!4[E[K5Q>GR? M[>WORL(6I87P5G<-5],N#;W64]?@[HK &Q7\Z;)(_+XU =5)[;JF##?WSAM^ MDY&(H2(&\N%FX"WYGADOR[,]OUM
]XUH8G873*XLB[.I>.V_=&O(_M2J\JG,HC8L.Q*;A[QVV"MSC=UYU4SXMQR<6XI!Z79$0Q-$&O M0R"@,36K41Y0!8V7T=U=Q-SZ.M9P9,5XM]D/P,43ZRJ:GVY\E6JC5R&TQWYE
M5.QHG*/U,E@."8&8B9]L"PNB776? "6]0R2K4:?D@DN/)",R[*.2EIC30,XHTTW(>/_)>++>W7]'."#6 MF-X&I M;3Q=>EW(+(=PSX%=4:!P#E$?L(#" ?M.=3'Z/-%XZ8/31QS<99!]^ M8[&2-
SUV4Y=,MPG,/YY)%2=6@UMY#X912QGS\IAX @7?00LZ M-99/J4IUR%Z:6VMS]0G)8G87]K)SC:-@*A[DIT;]5/2.PLGI,\GCQ"+__8NW MT'7#(MX[\4O++%8GQ[NV7-
)$V/SP&%6]BF^0B;Y,\DNN=SXZ?/GZ>K[WD%W9# MG?9\3+O2]E!N5H\S-?SQ3>X6ZS@ZV*JGD36(:FP$,XW>0QNGH F_85SD,O.% 5=D1Q!$\
(\]%W+?!)@H7K01#_26\@ MFHX&X/NE@WL)'VB#]$\J7O\?4$L#!!0 ('6"DUE8X3*F808 $L0 9 M >&PO=V]R:W-H965T]G[2:6(A62\F[Z^\9ZK%:QS%P@WXJ8&0E<3ASYLR+
MS.G.^0^A9([TJ3(VG$W*&.MW\WG(2JY4F+F:+58*YRL5\>JW\U![5GC:5)GY M:K'X?EXI;2?GI^G;G3_=4TTVO*=I]!4E?+[2S9N=S993OH/]WI;1ODP/S^M MU98?./Y9WWF\S02[.)A?
+=Y>1K]@84008'SN=D&D;!*]J _]I 2K[#EXT*?.7,?W4>R(/) MVPGE7*C&Q'NW^X4[?UZ+OLR9D/ZE72N[>CVAK G15=UF(*BT;7_5IXZ'T8:W MBRJL6'4;5@EW:RBAO%91G9]ZMR,OTM
F#\G5M!O@M)6@/$2/58U]\?SBZNKV MS_=_W+S_F7ZZO:>[NSOZ[?;B_L9K1=36BU6)R_H6P^^KI.^]3_@:ZOIY'E-4BGO M0JTR/IN@% +[1YZKVKYOK[Y8_D+(Y&5UI^8[.X%74=DM% M8_-
ZE%IHS:&IYKLE:MJ9?>DZMIHB*.#D'"#!IC)V2<9P)G1K:6+VFM#R]/) MVPGE7*C&Q'NW^X4[?UZ+OLR9D/ZE72N[>CVAK G15=UF(*BT;7_5IXZ'T8:W MBRJL6'4;5@EW:RBAO%91G9]ZMR,OTM
M5.QHG*/U,E@."8&8B9]L"PNB776? "6]0R2K4:?D@DN/)",R[*.2EIC30,XHTTW(>/_)>++>W7]'."#6 MF-X&I M;3Q=>EW(+(=PSX%=4:!P#E$?L(#" ?M.=3'Z/-%XZ8/31QS<99!]^ M8[&2-
SUV4Y=,MPG,/YY)%2=6@UMY#X912QGS\IAX @7?00LZ M-99/J4IUR%Z:6VMS]0G)8G87]K)SC:-@*A[DIT;]5/2.PLGI,\GCQ"+__8NW MT'7#(MX[\4O++%8GQ[NV7-
)$V/SP&%6]BF^0B;Y,\DNN=SXZ?/GZ>K[WD%W9# MG?9\3+O2]E!N5H\S-?SQ3>X6ZS@ZV*JGD36(:FP$,XW>0QNGH F_85SD,O.% 5=D1Q!$\
(\]%W+?!)@H7K01#_26\@ MFHX&X/NE@WL)'VB#]$\J7O\?4$L#!!0 ('6"DUE8X3*F808 $L0 9 M >&PO=V]R:W-H965T]G[2:6(A62\F[Z^\9ZK%:QS%P@WXJ8&0E<3ASYLR+
MS.G.^0^A9([TJ3(VG$W*&.MW\WG(2JY4F+F:+58*YRL5\>JW\U![5GC:5)GY M:K'X?EXI;2?GI^G;G3_=4TTVO*=I]!4E?+[2S9N=S993OH/]WI;1ODP/S^M MU98?./Y9WWF\S02[.)A?
+=Y>1K]@84008'SN=D&D;!*]J _]I 2K[#EXT*?.7,?W4>R(/) MVPGE7*C&Q'NW^X4[?UZ+OLR9D/ZE72N[>CVAK G15=UF(*BT;7_5IXZ'T8:W MBRJL6'4;5@EW:RBAO%91G9]ZMR,OTM
F#\G5M!O@M)6@/$2/58U]\?SBZNKV MS_=_W+S_F7ZZO:>[NSOZ[?;B_L9K1=36BU6)R_H6P^^KI.^]3_@:ZOIY'E-4BGO M0JTR/IN@% +[1YZKVKYOK[Y8_D+(Y&5UI^8[.X%74=DM% M8_-
ZE%IHS:&IYKLE:MJ9?>DZMIHB*.#D'"#!IC)V2<9P)G1K:6+VFM#R]/) MVPGE7*C&Q'NW^X4[?UZ+OLR9D/ZE72N[>CVAK G15=UF(*BT;7_5IXZ'T8:W MBRJL6'4;5@EW:RBAO%91G9]ZMR,OTM
F#\G5M!O@M)6@/$2/58U]\?SBZNKV MS_=_W+S_F7ZZO:>[NSOZ[?;B_L9K1=36BU6)R_H6P^^KI.^]3_@:ZOIY'E-4BGO M0JTR/IN@% +[1YZKVKYOK[Y8_D+(Y&5UI^8[.X%74=DM% M8_-
ZE%IHS:&IYKLE:MJ9?>DZMIHB*.#D'"#!IC)V2<9P)G1K:6+VFM#R]/) MVPGE7*C&Q'NW^X4[?UZ+OLR9D/ZE72N[>CVAK G15=UF(*BT;7_5IXZ'T8:W MBRJL6'4;5@EW:RBAO%91G9]ZMR,OTM
M5.QHG*/U,E@."8&8B9]L"PNB776? "6]0R2K4:?D@DN/)",R[*.2EIC30,XHTTW(>/_)>++>W7]'."#6 MF-X&I M;3Q=>EW(+(=PSX%=4:!P#E$?L(#" ?M.=3'Z/-%XZ8/31QS<99!]^ M8[&2-
SUV4Y=,MPG,/YY)%2=6@UMY#X912QGS\IAX @7?00LZ M-99/J4IUR%Z:6VMS]0G)8G87]K)SC:-@*A[DIT;]5/2.PLGI,\GCQ"+__8NW MT'7#(MX[\4O++%8GQ[NV7-
)$V/SP&%6]BF^0B;Y,\DNN=SXZ?/GZ>K[WD%W9# MG?9\3+O2]E!N5H\S-?SQ3>X6ZS@ZV*JGD36(:FP$,XW>0QNGH F_85SD,O.% 5=D1Q!$\
(\]%W+?!)@H7K01#_26\@ MFHX&X/NE@WL)'VB#]$\J7O\?4$L#!!0 ('6"DUE8X3*F808 $L0 9 M >&PO=V]R:W-H965T]G[2:6(A62\F[Z^\9ZK%:QS%P@WXJ8&0E<3ASYLR+
MS.G.^0^A9([TJ3(VG$W*&.MW\WG(2JY4F+F:+58*YRL5\>JW\U![5GC:5)GY M:K'X?EXI;2?GI^G;G3_=4TTVO*=I]!4E?+[2S9N=S993OH/]WI;1ODP/S^M MU98?./Y9WWF\S02[.)A?
+=Y>1K]@84008'SN=D&D;!*]J _]I 2K[#EXT*?.7,?W4>R(

<5_#$F9@/UVH.ZO5 MD1WJ7(*^B5)/%+HL,Y:M*^B#;8V!9&G@&=FK\99->\AS,"(.\??H\QJ'/:O/ M>RN':W7^=G4F9X[4E*;LI -)H9A|8)W3]_^XH?-QC[%^8ZR_3_OSC=VOSO5[M:*]*-
%AF)Q(CI"9"Z@^:R0+1,D.Y*,?U6\:&&E%EQL#V:%8,F6SVR(Z%'Q[B MR@P:B1PR7QVA]__$Q/$^OMES?>GJ4FN8->]EJWT%+(W#J609UVA*YW28,Z0% MD$)YCU%APCZ?(UX"1$P!/AK%/>
<=1B->TMQ, "[3**L8&L[1EPK4D=A"%F T MKJBD,)-EYF/*I 8^11F70%Y"6J3UA*%S44QI.>\U5G61CP/'P8[CM&0QCER" M$SP6- 7PF4CBCP,C*^FS')V/C<@/L+D-KA1CP3OS(I0:I0&+;P<
MPU[DM$R911D 7&T*C,&SUX2\"0Z9GC)6U&6Z)G+7B@J6U$0M#UW7FV;Q[X((MQTZR3G>&MS2OK"[D[+,:P_IB7I1GRA9:5R36+@T5Z,U8^L:%<4#Z+0KZHD4U7B" M!M48.L3-
_6CP;^,9F3P&^EI)".#I^O&S\-P-I\U! V EK13:H8)7A5H.RPX% MVR.1Q1)&0@I#\D(*VSQNB+I+8K)S"-D!-]@.NQ/VHNTUN2' FOG;OKMDA4$" M&TV\P]EP(P;K;N$@)+:9>24>EF9Z/GO/AQ7/KQ
MZV'BDQ?SU&O\[$*S$L3.UGV#+4MZVSFI!04)GH3B=46R'0(D\7$4OH*&G@-- MD.#$(_O[BBVD\2=G1'^9KAML,/ 3COUHRY?0<;'O^(?C=$$?.%0YD>M%KWEA M2#M?
2!H$:0E=5+X3P+H[WA5+PW!=\L+H MV*C*K^IT5WVF:X%L"4C=>"Y;C.7$98O:;C]]RB\+'K#&+O!LQ.[9=V.NO9V MR>SB.//)P[!V>SDJW9'>2?[C5IN!<0P0;'GI.6^822'EW)VA^+]A_J*$#-?K;
M#=KR">TM<%0<;QX= APF\,.8\LG<.!>R-%=+ ,=4F&=_@>1!0F>((L=V _FAP*PQZF:'@PV,X//N1*\(K[B3M[0K2#"24+:PA@2V 'D5HWM8%N7#KM6@=D,
ML4=SJP#1OM9>0X%YXK8+IK[D,LOV)MTV0"9U@Z/'B2)Y[=>5>I55,!0G3FB/ M_>TN/@JP"^=)$*|\AIXN.J5W$XA4.@*C5SGH)CaC=Z6VALNZ_LMVZ6"R;' M]OX<0D%4I:XOF1MI;
MPG+V'5=,J7[7&\X->2R+2E_/-L;4'Q8+G6YXR?1N;,. ^HW?Q'IC M<&-Q-]> ^)?@6SWZ35"2 ME92_X^+G[`KF($.\X*E!# P^# _R.%P4B C;^Z'#.!I((./[=8 _]R@ZRK)CF M=[+XM\C,YGJ6S$C&
<]84YC>Y_0?OY D17RH+;?^3;7O7J6 ?OE,OMW^Y_/JU<(1MQ?!!WTQQ,:>P+:]<@769F-)I^KC&>' M"!; RL"/U_/ST7L6XSVOY\1W*/$<+W@&GS_(YUM_G?*UT('T] 8$1JTS5)^ M/0.7UUP]\-G-
VQ_XU_^9= __ZY!//.=S/AJ-W M?A10QX_>#SLN3:*0.NZ2?)-FQ%!$DS"@L1_MA:;>$HC%$JN9O3?,!+-%FC!T: "A?"+&(PV= MD//!]"6:DW709AV"3/4GT\3OP<5;M<,.N-+_44_M_59EF)I;N?&
:E1M("K^1R.0 M.5$1 S)EW' %Z9W94@74C WF2LM"9 "534@YG]1&K>2#L"43*O9A!A#:YH<& MT:UVA-5UL1/5FC"2=X&E.ED]= ^Y<6+89617!WT M$'5?H, < KB M-$;_%-+)&HXH6;7?
1F,?:N8<[NDQM^L6F,T MM)''2ME L&+(33HM?,OG!6M'23H59%WSAPJY@5Q[9V](0>7&$HD M>!-22>S%?GF14K0L0O;"SU1 M 7 -=X6"E SH,#6V'C$XR$$6SB%%5ZD
Q[7IT*9W2K8;D6Z@<2\@@W(-|\ X MTL&/1MYRA+PM)-R"XY;-&U&9-B@ 16."1L\+ (:/ $(."51$$U"@V^+)" MQ'RRU'7YH7-O=-+4M'&QO&GSPY*'-FPC+QQK$H.$B%HKR\0%8R),!!B
M[H;"89-ZRI3:051OF]>,P_WR1D9@2S@CSEI MR]#?P,O0G;%>T[+\W6W\ M=._^4D?_:M[!WNQMZ11>(K^M=^)9-?,_CJ M;9JJ!C/M6U;6ET<'8\OL>]!&Q^YH;QD ATY ?GG>MW^T"?Z48A3Y-
R2D_VE M"V-#X$^AG4AF3V%_%_JVS7_J1S7NYRRS9%N4.P@C*@7!*,]&-+")7C&JYNE MI8PIX16>$=%@Z= D20[VDMB!J6QR@"&9! 25-)!3"L&Q-&X@;0D#J1#C?D>:
M2O%4PD3Q9T>YFYOLS%,T63L_X/K%(M7B[L8.TJ%%"QTGX98C3,:X!C6;HL0 W!U\-N#NJZ]JTP& ^3-#A*-V4AE%8-MD+HA"%/28%B]A432S0I6*UY/_{@? *3 M%%9-;?L2>U*
(4ACK6_J0]8$(<@IS!LYOF$2@.V-%FSHQ=('Q0O6U<(G-4R) MR$<<4)1^#6=8!.U/I%^8@O*C2<%S '7F<3B#"F(?'MN%D;5][%M)8V1I?VXX@^*- M%^ \E]+T"R0PO/[>_!]02P,$% @ =8*36?
0"6P4< P J0@ !D !X M;"JW;W)K&ULM5;;< M.]VM6LYE8T11X:T"W90E5S^N42;$N]KFQBF YK_D>-VC^JF\524&/ MDA4E5KJ0%2C<+;RK\/(ZL?;.X$N!K1[,P4:RE?+>"I^RA<1*RI["!NC:+4@/[-
<7:UO/MU!,V M@;CU?KU3PP MA&M7@_2(<=UA1,|@A%!9E(I7)-:RJ#+.' $1ZEE%)U;7T5G$#=8CB)D/$8N2 M,WAQ'V7L\.+_%&6'D3R-85_'I:YYB@N/KK]&=4!O^?I5.&%OSS!,>H;).?07
M,CR/$4Y&\|@'5EQ51;774".JQIPK!'K,8'*$'\B5!K2G!I1S@^66;$Z)]X%7 MF9W%8)VX)C]!K @27K^:12Q^^]O&NQ;% 1_,C^:70Q5DV3BL]GDM^Z;%:(@.]PV["9S^+9 Q61 MN9B\/+M/7%-
^X(7@6X%@)%">2RKC;B67(D.ZN3\S'([&T4!DHR3Y/W=^E /' M('R.P1V]M9-'^^L,0\I%V@CN^A;=,-'8R||AGOK3Y*)#HEX&N-M11SZ
M432%ICJ@MN"$:%21VBGUD/0>>,M5ID=/E:[@T#Y*5'O7)#6%W52FZR2]MN_# M5UW[^6G>-?/'7.V+D/ ';FRT73L@>H:8R<86;MFM)6&6IN;YO0O@OWY%ZV%E2K\ P(
Y%\NZ[[UXDISNI'G2..:"I M+(2>>;DQU:7OZR3'DNFAK%#0SE;JDAF;JLS7E4*6,J6RI*,@./-+QH4WG[JU M6,VGLC8%%QSJ@K'59,K5?8B%W,R_TNH5;GN7&+OCS:<4R7*.YKV)%,[]'27F)
M0G,I0.%VYBW"R^78RCN!+QWP^N@;K"<;*1_LY)=TY@66$!:8&(O :'C$%1:% M!2(:?[687F_2*AY_=^@ _.]_)EPW3N)+%'SPU^C^ K9(E&.IY*V-'I]78<$:U9<6-AD26)?4TM4?R M `0T
:,&S$*%&3//[GI#.)3@L0]' 1!8'\MW*!EPLG#BKQXXM3G:.,S#'[L M;-%1@T3*1^9]%M#N", 6C[)))4ABR1T*+,J'\A;&--%%,@3D2)Z%1<,777N6&Q28/2PIV!K&:*8HTDKUTP M"0V?Z A\H6MW-
\N'G8=SFX%JBR/:RI_GG2+"U*5#QAI*8JV3C7 M5]2)Y*6ULH&U!LT.BT>$LCE(T!XD9*$RZ!AW9P'LR"7ZV\]";A1JZ0HN&%W] M[^.=-*SX5ZD;1D54E_"IC_,_)5[N+!Y1T0W8S[^PHD8KL&
[B%O>IZ23:C;N< M&;*XAS_I^E[B"U.M6#>-*4%4L8P?@"B0,56L-1;75'L)%?]"""%F+Y,C<@<] M945!3*F6KVWW*R3DC!]6"B:H E37, =6-O4O=ZU7+MUG@TD0]L(V-8,CJ;C M<#
ZG\#%9#0(]I,V2=^GTRZ\=F[[1SEZAL@*TOY72=!-K MH'^PS?\&4$#!!0 ('6"DUG6Y"#?900 .$+ 9 >&PO=V]R:W-H M965TF.NWU=))CR7175BA(LI*J9(:6*NOI2B%+W:&RZ,5A. J5C(M@-G%
[]VHV MD;4IN,![!;HN2Z:V%UC(]32(@MW& \]R8S=ZLTG%,ER@^:VZ5[3]M2@I+U%H M+@4H7$V#|^CT8F#UG<(GCFN]]P[6DZ64G^WB.ITR4H26$!2;&(C!Z/.$E%H4% M(AI?
&LR@-6D/[K_OT*^<[^3+DFF\E,7O/#7Y-!@'D.**U85YD.M?L/%G:/$2 M66CW"VNO&P\#2&IM9-D<)@8E%]-DT<]@Z,PR,'XN9 ['A[0XE[S\RPV43) M-2BK36CVQ;GJ3A,Y+FQ2%D:1E-
,Y,_MX=_L.!'NSF_?;S^-(?[C^>W MDYXA=*O32QJD"X\4'T&*8KB1PN0:YB+%]#E CVBUW.(=MXOX3<0%5EWHAQV(MPWCP!EZ_];7O\K_@:|>:7 8R7;*J:Y8@M. 6D&C>L)@JOY=- K/WN Y:'D.
MWD+_*IYO(T7C+AQ#@SL!5[A4-?4B1",7Y;@#)D>@JDL^Y])(46F0*THHJFP+ M", *3)ZB!59623Y@ZY4M95DQLW[\;QJ')F78P,/]2<[.%:Y&@L&T'JP4\]+W5
MMXIQ>'90P\FBLQ|ZL,YYDH,UPU.R2-/'& MP5GL !<.BV69HPP9M!*DCADYN8=GP(THUM8!G?#@23'L\D)4=3KI# TX;Q1-[MN)&HUWNULR+RYAJ@S#,.-&(8-P2Z(,;^B)H,W-)"XR*S)Q7XUK7A!
M\&MN]P*16!(@^9?--DC.1.<,EUV[RT]^O3/@JC7R5^F2Q4M9D6&$B,\'_M)%C+(2'*],U@+@RXL>_8DC-K+(A[Z><4VCE%%"IRP:9[-VI@S9H:IVH@_XHM M?#=TT;9A-
FQ9H/7K579<\K4O1]I,R3.*P%?8I4Q2$=%W\M1U2=@_^V;/^095 MPFUW4>C^2?FN-E0((K7N4B_LNMR*/C0-L1>,G8B[!0G5$2%]?HOU/V/|J>Q&S%T'AEB]M/R^2G=*WW*5" M[?MJ/?
H3=08C/YSB061ITX&;K]>NDKZ0(G)IIRB-)7!# M:W?;^^NYO[;]K>XOOS=,95QH*!%1\N"5T7E;]0^H61E;O$+:6A*Z%[S>D. MCLHJD'PEI=DMK(V5C_["U!+ P04 " !U@I-9I[MZY-D(J% &0 M
'AL+W=OA+DOI=]?*N.W%8#IH7]SK=1'IQ?CRO)K MM5#Q2W7G\33NM.2Z5#9H9X57]XO!U?3=]0GMYPU?M=]&WF]!GBR=^TX/M_G% M8$(&*:.R2!HD_FW4C3*&%,&,?
QJ=@^Y(${NS_;K7_QK[#EZ4,ZL:9OW4>BXO! MV4#D:B5K$^_=JG?5^'-*^C)G O\5V[1W]F8@LCI$5S;"L*#4-OV7CTT<>@)G MDQ\(S\[J!&=N=#F(K/\@H+|^]VPI/NZ&-?K"K+
WCM*6D+*+`]H9!'S+ET'>, M.&0B:${J,SE\J;8@4'$]P&FCJ BH*E8R0ZJP=\#RWVOO_:2:M&@(S$."OVB,) M6OZ@X)]2H2:+N^.@'X]3!-Z6@&++H$C^8RD\C<]CMSJN \4@@(J0\ NNVC9.
M*T0R59AJZB$%/#I4F;"082A&@#;2U)PQ!!NAI(AL)97H_#4K8),EJL'[':?F< M]M,!)VD#1) -P5]W*:6(&-5]I ;?(!I>L8JC =-OOQPAU6L@]&< 8 AER0)E)S1.17L@;M4H!KI[VW(Q4I;]"J!
M&?)U3WP.E0YUP<^4,2#79G_?BA<'P#:-(O*(MC>J[]*[5_XVHC<][ZB.XV=3*=9EN"""3J[MY=)VDA| MJ1J\QU)E5 N2>3^MM-Q:VG&!NC%PC6IFT/?8R[,-FE0J?H*I)9$DN96>$\4' MH11]G:X?
>,#DA|GMM&U2,NK7#OFUX40?G?9&/4K1.+ &LF)51^ZCFS#%42]<1@%7#8IOS?(#]:R19 CQ49]+!H<1UED:O96*!O>0R=AZ8 MN1FL6A+")*%/I,
\'1H=%/48(Y7P$UMVW0JHCH@L[8?)BP8D,C M-_A.Y MH)XPNZ%@#W@\$<5!U3=G[)4|-+!2-42(Z\(S707'146@/=D*WU#8AD+L91 4 MJC$2)5 #I^/(-*#41F^6!G<_V@WFUK
_@GS('78'!Z:!DM@6*-2] M$EYX2&O?-+F1.J4+D2-P1)0327:U 8 2A&|QZ#%W>V>'&BGI*6'BCBXK21(M MXVGZTTOO<#S8|W^W2L 6(L>WJ5]7.A!($;T*- WG:0AA'*<,-^&1)8%Y:(L9 M=@4J(\R?
1G2+PA1'\S-F$ FVC^;3L_2$*]D4?R$PB/!G\|BW=(L@+&$4-M,2- M8)@F5U*&BX=56_ !U#PAC5>)6!(4[0XO40=]D=>>(.N), YUG$#0 (C M!;M2?
MWKB@!&J'/,5V)H""BJ'O9#T5]N%5\X^C8T%Q!+7S.HG#!(.+?+.D . M%RCN1&;AG-QA#U[ITD;_%;#3[91]9CNF#; >NC: QC6BTW"U-%!MJ#T3:KXW ML5 PVO[RJZP)Q%:9XDVYRG7-
"Y:H]N+0T,P]DI&XLI0 M3G#SJY,);7X:(PZB, ^Q/LE16:7/#$IB&)O"RO9>X]"F]X??^Y[X-C'O?;S"UUOR5BO@.CDB?PJ_3J9[\]?47[0])<#B#9 M*XA.1F].!XE:MP_15?PU:.EB="7_+, "8E*
<-6%]Y7$*:!SJ@^SQX^1J02P,$ M% @ =8*36?Y6-|B=*0 (" !D !X;"JW;W)K&ULS5K=L5VWS6RZ\<;>9O82DB)&Y)@ M 6Y';N3E^=BHS>
ML#M)U";/J=Q=LTQL+P,!H!YXQU=K;09&E^\\7>GTQ2 =DP99TD^EW8OL3J^Q) M#+ ^YR)3]2[9N;H#)\XW2(J^(H4'," >D'RL_M A2_PA!6!&$5F\GR&KY/=7T M\ER*+9%F-
KB9'J942PWE>&&^Q[^I;L540LEWS.B#6&H*K) _ N[/-% MX"6^3THF26[B.;34ELHCVS6?K\F6@E[R%2]HENVX]N"+0$ZVO%@&1#958X1CDEN@1#958X1CDEN@1#9SK:&D%M#F4!ZA M8
5=V2/--E0; =LU V-IYMM)SH[%@AL0 84S2!W*6UC[K+,(74G& %S:.6$N M"J7EQ[$0^W7#2_/->8$:#6?<>)'F8H-A&/8"6>7Y"(5>4\QCDI&2:6]\PPO,9$H3B5=# MX'_K[56S)/
FAR$(O%6_I#MGHE%X[(WCQ#K3:CNGQ1PX:\,("XR'-)#/|/+LXVQ Q=?E?^H7,PE*YX MKTK),Q),;1:%GLFODDI=>_1 !\K-[DR;DCCZ"A4?>O+DA6M)"49O43OZ22^3/ M@2#/5H#A|M-&2H[$P-!
[DVB_< D8X90LZ9QGW%CK4K9)V(A%K::LK3I^'*, MQK8D$'=X%*D/N9[U!4](2FD#O9|>-[./E4D\3+X]3'LT7H8ZO ! &9Q;UA, K3 MWWV3AL'DE3(*21MW0,-,2.F0RK)LJ^OD*H8,6!SWTPUJ7TM-
"B!7ŪR ,K"H:L M9_T4A#'1[QD"Z4*]V:%OH)$00P<8Q\0ZWC$"G M9D]H@C#Z5&S2OR@V[1*B)PO(^>'6J(CB,:7?KB?GX" X4E#O=K0 [2.7HJA4 ML^2*UZK J@-
$L:%!O6AN5UZ7+1P@<88UC3PR+,\94Y\(SS!$'YEE'7O59J8 M,)@-UJ#5+OQFP5A#?GOYLVHMGBDP'/J/!9YTJ?-Z3\:$>[V/9):\L4*ZYG4GX>J3<&V2L%6;R$. J'G^.@/0JE-XC^G
M7*M6M* %:TJ(+9?,;@+)VJD6Q@Y7H1%4D6*S6I_NJ4Y[$KWO%WCRCP+?5_3D MU9%NTFNS_0LZZD]"<+NXJOU'ND_+;K&\A]%HUN!VWU,C]1)
M_PHW#CZUPDV>'>BOML#=P_C%QF!VW>]B(''T%OX&|^($=VTMBN/K1JZ_^?-LH^<8H>?,>`K] KZM'?%@!3IDYDC(3'DR? M_+7E_!?N9#.VU"U)&:&IYUJ*N_@&Q?!\F#=L7)$Z\-(I(-(J"
M$;R:$/OGD"HDP7#:4 583B9^0-**:$SLGT.B"$CM-T2AAX<7CQ,R'46^(4N) M_7-(%D-#_XD#@O!50Q2[V!\2[4T*6N8U8]C@3B&]?H\;Q1OMVB_'GB]@1!*% M8#7YTQ+MV+-
).%HEG&S20)]*N&@XJ8Y!/C/5@75Z(TV2U17==EH[E0(^(!; M+]Y[;QIPPC8A#,WPWG$!!N/QQ.7 /K.FWB2>=JWP_#CUPO$.B5EG5T89*FP MTVC;P%M-]+AC'VX\E*TPMF_IIA3 B5SDZ.OZ;.]?
X?&2L 6;OP'3B!>-):V "%,! %U[J M*1-D2AQVA(Q#)%'0@S#-A+3UTG$W<9)QBJSLXL7> P%:#P-F'Q!, _(@;&_=YV.4QF1L2^.0-C4[ZZ3+\[G/UX?%\#GAB^S2
MT[J>%R5]:\/>G'3:-05<>E:4/=\PF'IQ$'==,,%P=U793XPAKAOQT$O]\-3Z M$'MAXO>$VXN:8'6@I&&.L(1IVD.-%3&=]L7:-JB' _Q81]O18'?&ILF8R_M MR?[_9Y2YH6I-
[LQQL>E[#S!G#Z9=T/E<8TXE[-0UP]V,G7KCL)L-+;Q)O&G4 MS;TQN]+>CJ:>,/6Q'*5=*\9)@D6CBQIMO(%.?E\"CL'Q5.;N9R9>/,W*CJ9>.MDG:SYWFYUMX,27NDO#\"-I&U.Z+BZ>5'"*
<5_L<.M3F5D=8BP/Y2>,;L.2^R# MZ?WM4U27/6:@NO5YY^A8M3R9KOZ1RITY4F]O Q98N&4UTHRNQ^K;@6,J6;* MS^PZJHL>URZC ZAM%5NSCV^XJI3WT1QJ>1D?
2Z4/4A9">PDB1)9LU]Z7DP1VJ=,<- MV6[8=T":U%;G^N&5TP:2;@^U((7;\8 U#8>BRX[CQ 3C>+MK%9AO8:?>9EL86MQ2I)2D[_O<[MI&3EJ&.D!?9%/&;FFYNCR5[I[Z9
M'!?"FFF06%M=1>,PB!N99"94%4JB;)0N MF:6CWD:FTLAR+U2**(WC850R+H/9Q- =ZME$U59PB;<:3%V63!^N4:CJ-$B"
MX\62;POK+J+9I&);7*]6MUJ.D4=2LY+E(8K"1HWTV">7%T/'+]G^,9Q;Q[M MP7FR5N]['WS.IT'L#$*!F74(C)8=+E (!T1F_-MB!IU*)_AX?T3_W?M.OJR9 MP842? /<%M-
@%$".&U8+NU3[3]CZ<^'P,B6,_|*^X4V& 62UL:ILAAN8UW2U4N3<5RZI*RL)0BQ M.3N[F?_Q90F+KZN[+S3KM.SB"NLONC'/4CC=' &K]^YV/=X_5]WL0$8G 9P?7%E*I;A-*#" M-
ZAW&,S>O4F&|?B,>8/,0_$YJ->8=QX@34)X!@)W!8)E:X$&U][QP!LN;5M2 MJ W8@EEJJR,ABBNJIV_[K0I2$HRZ2'06N10,,)D8*BJJ9TYM7%&V9"^]RNM M-
IQ>!RZX/1Q;G<9\4ZOF6?.'\$GM'4P/"JR0:!Q>7@2@FYG>'*RJ_!Q=*TMN^&U!OT&H'0/1-TK9 MX\$IZ'ZL9O\!4$L#!!0 ('6"DUDT[-YJ90P !0G 9 >&PO=V]R M:W-H965T(A"34)*$ H&7=K[]=
'R3)3>Y)KV[N0^V^ (L%L\^NU@L^&(G MY)W:,*;)0YX5ZN791NOM\|%)1N64J476U; FY60.=5P*]<#M96,IJ93G@U" MWQ\$CNVKROI;\W<82Y+JMAKD?W" M4[UY>38Y(RE;T3+3-
V+W(W/SB5!>(C)E_I.=;3N$QDFIMA=9] @YX7]I0\. MAU:'B7^B0^@ZA$9O.Y#1|@W5]/*%%#LBL35(PPL5S=,,E.,%&N562WC+H9^^ MO)E_O+J9OY??R2SZS=D_G[Q[L.O\SEY
;^>O[WZ2!;O9M>W+P8:AL(.@\2) M?67%AB?$!B%Y+PJ]461>I"SM"AB CK6B8:7HJ_!)B;=LVR=#WR.A'XZ>D#>L M)SXT\H9?> ^)6[.BX6/2AYVI+$_;R#)Q$,7G/SBZ__RX8^Q=/*#VJE1X])?W?
M5_IIL6'8)\VEFEP5[G"BQ0OAAYYW2<_JBB/;*6XYT VHC<,.N40MQ0UK@]>RJ2$ M-S@:MO0\O&94D%3!&(31A#PES/3D0]@&N4Y%ET(3FH@1E%<3'Y=XTN"HTDP7- MR
V[9T7)R"U8F2>@QX8G&]!&D7- QO=],UZ-UWD8>E'S<-@_Q$XG^\ON']\.(M(" 4I#DM&@Q2!\+X" 8'$MN=SH>QT<@H$MAKD(+SL?#7UL!'*ZX2F"!BI&!Z M6\WR)9.U^[7,#QS?,A-9LWV?S-
*4(^(TR_:>G4 -]BJ[.'OCH$]4A@->0'] MY![-N.*ZIS94\F+=3 *51/VV5&]>\"TMM +(!:&2N>">[2L6I0@SB2C2I,4 MQ@*P|+Y6IT^NQ1>,C%;-:L2AWJ#5+&>2 M)Y3<:KI:5>/>-+Y]2^\!0F7DM?
T9;55S%OA7&U.CXYG1C HE &!\.#/6P2$5 M?R"Y75/PSODE((]'!=B=7&%K*9 -IWU-> $0%9A)(UI([LI(B-V-@X@S: MR#NF3";"!4 GZ)-8$+CP996'U@1$)70%E"; 8AH/8P-HK7VHD?)T = /3 /M 2W
MO(>H3<0.5V]5+A5/.8QSN(Y,QJ-F(8FF4[SI+@/>\66$82)X9#'QZM7D,2^= M;5L:&/)24I1&!M@ &!YS\4W& :|S^0?2U; %609;@.!" '"G1E' 2PSHT1 M(8/.K.J])95KR%X06[J6S(0RI ?5T.K>&$?9Y;
(GF4GO"L2DE;F@TI*K.R.Y M"6XHT88?(%)78Z<81IR4P]HA,7P:#BGHE;'#ABZ*K4!KL3.:&N35-TR3.N]Y:-#5$T MQ6SH%'R[=5B<+.HWOP^JN@E MN+Z8(!Z!?GYU/:C@_ +X4_"'P1-
9V$!H%NW6S1!;"HA[PVF" M0"B' (3VQ_WXK2@AG.#^"Q=X<[>#%(C,)#SLG#E2)&(Y[8W\T"D?#@>\'Y&\2 MLZ ;F'T;KW,23&-O,O7Q:NQ[T7@,.QWR,R0KXC-
X]Z6_[RBL+KA>75.7QG=4 MCZ->$$[\21@;E5'90X5K>X:^-XP:^X[&7C".Z]MO.(>OC<5?R1MNDUEP@;)(M8-,%SOD+6)?) O$IU#Z[!^^F3;!#/ZB1B'KC8!A%|=B 5CW^E>%:=>KV&*0U ME)X?
CH^J'807;82KR]VI#]LF;11QI[Q80T*+!'PG,)L>0H0X[CR37C#U ?$P M[H!ZTX*K??T4G)'OC<>/\9P,X_]%+&O'G95:P(Z+)^1V"SNHNPQB\E61E@IK M!!U,HQ "430:A_X3@:A&* 8]"$D-
NX.1%T%X^A,<^S656U1&'@14],:?201N MYH?Q=#KYW=@TB0//CZ?U_=2/O2D(_HPY+#*S.H)@FF_AEF]QIZ%/AUPT3A"% M<3QM&<<<BV-S"[PI;%JC43.["59 H^FWG-VM.5]
/SS1H_XN0=R9J/C&?(!R- MAY\WGR'P+0X;O@63B1>/ONEL:AN9I5PSFEAZA(?''#AX>RP06&_?>6%/RKG9RE--=LRH"%W3IC9HBA>F\J9(4F^L7 &C MHQA--)XB]&$?)T O6VY9P5,A\N-NPTSF-
=FVYB*RXH7%!)?<'*>8Y&L=:99;>1A M/VRN<"-O#AXEV]C:C*5'I_%-T]:>(P(S&+?%-;MA11EU:9@W4>.@5&I1!KO7 MAYO.3&@(#:_<>4I5,D+)AI?8PE69#FM;G1HJ
.HTU.WS&J&'V^GBTC@7C<(M37DWZ);$:D\X7K(B249Y[M3I#(N5+CMJM*6LXI9JXRC.5A.V@=F3>T2K(Z> M:@OI]PR=!S\@P>E1-Z\2CR1 ^@X"@4ENW[T^QD!\G200<"@(=.5="5C53; X
M'P079"-V#*IT(4JY,L5G91 RKUI068"0W4N6<>BMT P81=S0$$, +?8 $S7C MV8KWBJ48*4A&=W8.*JU98%VS.SSA@!VTLN>G>5L2!)>>C MP!P#P%NIK;|GSO"1-7P7*W-
&9P[T]LV\G!)=%2MS@JHG$%IQF6?!(@!8BHZ2 MR1RK=$^)$"FP2\'60G-73Z[5J4;&.(!\@Z OLGM6'=3@Z0RJ"W! $UU"%*D1 M,2YF'%.5:FN/.H =2*/*IUIC/J81>|#!F15^'K@S%M"T'L%076^D*-
>;QZY@Z0ZL!<.5XAF?+RPD;UEH^]%2 ;3^YWFOW1JFMOOQ=Y3'1MC!6%\ M!5WJ?AR=$6F P;(W6FS-=T]\+H9 9RXW#*8EL0&\]7PFAJQL&PO=VJR:W-
H965T9ESN$<W!+6:V"UH9>G#"=TTCW>Z: MM-W.DTFR7W4AJSKP0KJ8M7)%3Q3^;!\<9NF!I50-&:^L$8ZJ>7(UN;P^8_MH M\)>BK3\:"U:RM';-D_MRGF3L$&DJ C-(_&WHAK1F(KCQ/'
FAR,9>#S>L]]% M[=*RE)YNK/Y;E:&>)Q>)**F2G0Z/=ON5!CWGS%=8[>.OV/:VDVDBBLX'VPQ@ M>- HT__+E^$>C@ 7V6\ ^0#(H]_]0='+6QGD8N;L5CBV!AL/HM2(AG/*|*,|
M!8==!5Q8W#Q^N;W_+A[OG_Z8I0&$O)P6 _BZ!^>_ 4]R\(DUK(C)0 B4'1LC*7:"7@JB M,AK?W=[?L$'G&".T:B 02M[GY]DHRS+1DD/ZMM:K8-TH3J,Y\$MIUB.!BB=(
MXAA9%+8S0&\.-5^K%C("K:S;C7|^IK ;F C<]9Y[CX8&90K=E;! MZZ:7&RSXHY7&&MI!EENC-O^;+=X]N: JQ>YX%C=8X>+B%-D4J%E"V3ZE1BRCAQ 5G>P? SSQN6,! M(_?AW44^^?
39'STTP@:@6)@A9$6XVABAI8448SF<$&B.KU1KZ,,N0A[<6$;L MZ=VI%.5?8]N^AOQ)9#MBHI(-EIU'1OD^@@F^V 9"*H2QO?.%6@9TDTZ70E;5 MD"^>7>'#%,?W5[LE//6I$Z\]:NGCXT@.U2
1HX@6!"&ADW&?\'T2H*JT@\M< M7A0'=^OL1J&:0FWON[;>8WW(RZ@=_!OD X&.>7!((PUZ**?IX:[IA;G[!QG_MJF"E1VT#C[2*S9$/0H#U'>2P>NB_5WW;>37OF_J'[M2;!M;$)+&Q
1<5CC&X(<&V"_LGBR8<("'+Y*%C\ 4$L#!!0 ('6"DUGO M(U^W>P8 "0/ 9 >&PO=V]R:W-H965TYA^3QROG[4!%%]=C4-IQ,JAC;M(-9R"MJ=)BZEBQF2N+<;'?'3
M+V>A]:0+V=34L\5|_GK6:&,GI\IDLC_9 M#'PQRRKRP.STN-5+NJ7X>WOC\6LVH!2F(1N,L\I3>3(YVW||?LCK9<$?AE9A MYUMQ))ES]_SCLCB9S-DAJBF/C*#Q[QX$NJ*X9"&Y]3$G@TG>N/N]0?
|HL2.6 M3 >Z1HH@HJ=5?'+V[UB?IX7C%>[NH@?]4JK3V83U3>A>B:?C,\ M:(Q-__5CGX>=#4??V[#H-RS$[V1(O'ROHSX]]FZE/*\&&G]J+(;SAG+1;F- M'K,&^^+IQ>>KJ\N[JP_7=[?J[/J]NOA|?
7=Y_>N'ZXO+#[?'LP@3O'"6]W#G M"6[Q';CJA;IR-E9!?; %%6. &7P;'%QL'#Q?/(MX2^U4'<#*5;>>\RFMM&NQK**^T-?G+%T>+_3?O@JH-,9ZVA7(M)1B(9BEFINI*6P@#)""R$;C
9EUK+/=SK'2$DVB&2-[4Y?5_5$5F8*4@9 M*RZ4QFJ;L\T089T=# H"B:#*S:A3!K6NH;V/RB+/5/I]\[6OU\I"LYPE1.;5 MTCV0MXP$5 0->$QP^MH93Z-T(\>M"U%EIE"9LP6CDA=YMCFE(2NC3R
M(Y1"I/"!.,AOMOPT57<5"/P4&#QP&5>5"KCB7;>LD(K0>5F4:^\-HA.CRTYC M-!*QG^SVO\OA4KQ6ETO1&5 >5\+(.16RDQEIM">. XVUZ/296,QJ RN\]JB{+ M4:I*;>Hq"1N9V[& S//TL[!
[XS@:+"YP,FY\XTE)ALS=TR;O4E8A$HC#PF!R M5'0;,.=6>4JNM3*R0(S8#9 <9]E%F!YJ%#@Z.&B: MUD%:X&"9-*5OQLTZWFYL@1PB7HD!>MSVJB0,6[>4ZJKK3A1M:T(JF<-*1M)8
MW+OO::,87>N2K6#^3A Y^YND1BB[>L!=)QN9@VP=ZLD75Q3C-P[[W&C5 R M*2$W+&L;! &AEOJ!9\I=6DS5#3!ZP09C!K G(*1,L-"A8R'IR+C'8<1[<]VF M@D!QQH0L')AF'3NG (XF)R85G M
5R#.OX>MW-A['LWL[-9U1 82KHAV=0&%\3TRW$.U'A M,'WJ/CS;>;G@<%W*^TR#NXIRS%^!B8^PW5R%Z^%$K[2X'E??-VCTLDB@IKX4:F04U?5L;6 MPM.K78]=8U&4P:E6XRQ)7HUK(?
5@>A'6%G9Z85JOI,:%!=?6M;#;*U1F-6.,_2 :=F8>EMO(M2RAJUDT:#Q=7E8):>71VQ?3#X+ ''C MJIZ!F>3&?..7Z_)RD# @5%AXCB#H[Q;GJ!0'(AC?NYB#W9;LN/_ <1W\=N!.7
M7#B<&_5/EKZZ')P.t3[:#9OL-SS/$*HUSXA4VT32<#*%KG3=TY$X): MZO@O?G0Z[#F<)C)QR#J'+.".&P64?PHOIA?6;, "R-47CAT U>!,XJ3DI2V I MJR0 /YNC__UTO;R^N?[P?
GDQ]A21U!=%YWT5O;.?>*<9O#/:5P{^TB66]P., M"C+C$9@239 A9DAT]$6^RXS<)\2;_DU_T/CKLS1UQYAI1X.6 M2MZAO<7!],6S]%5R_@2VHQVVHZ>B_Q+;T]I9\8A41[O>PI* R0(=U7AA6NT=
M4+="WCIR<0X*4^=2"^X"!RTERH*OD(R_M]+)T!PU^LJ4('4(84NA"Z1*]!7, MEG.X,8TLX#0YAA?/3K,L.;_J0_W0H=OZ?D(9B&$U&NU'08DO)NW0CL16G$8
M%IK6%A7U$S26L(,D]$J90G@LP9M@LA+2PJU0+8)91Y04<.=]QW@UYJT5];'Z^(I-K' M@\|Y+F@FT=E:HAKBURA<:Y%FEH<&K33E$#:5+"JHJ9,ACY*2R$8C;%'8 | " MX.&CS!
(6TI0(ZBV(\BN%XUUC$FD _#<$B5.?GIP[>"^]-33A!)UMO-*>TF9WW+Z(Y=JZV1!OIW# M;UTY/OK+O0Q#PA42 S]*NI9:"\%A2(!0L]-5&&BSHUZ:1\9E3(E&*F!?%R;66*R), M1=-
E\JZ&J5*?.*%D&M%R*NB#)@+3SH=A<1/9(AGMZ/]5O775XD2LD%G12GX56 M3R;GO_Q?6&;EMX$1TGY-J/_GD)Z<#O\@Z>;A%*.A0S4:R5>R<8_BI%DZ3,G\
MQGCBU]\ASX# 4K7HR_3Y.5Q\C^CJ&$6."*8*QI311"/AX&OA(B @KM,5*.B[Q, 0J M4=[9WDVN*D.-3MV"QT%SA'ED*I3:-U2D(=-31,X)G=#\|>*\]?#:#OB>9EDB53 M"N48[WG,0=:-
Y8%=A!V#/.96EK@;Z7$WU\L6B&)?PTH4WQBXN!52Q0&]Y?>: MDJN[,X]7TG>"1X$#ABER3T/[%]Y@=^>>_@=02P,$% @ =8*36<'=55.*!@ N1D !D M !X;"JW;W)K&ULU5E9;]LX$/XKA%L4+

MYF5MFMT]BA/4610DC4)I#$KC*)HM<..Q>$B3Q8.Z+% :A=(8E,91-%ODQFKQ MW%[+7\^024,4RR4DNU+S,KXOVQ KU5 T6M,\?R_'#=Z<#0^&NM!*.8IFZ]8X M+Y[,>ODCRN)4]MBDWKU$W*HAH31:TP[R\,7% M01Z&5LI1-%O!QC3RW:,;1[=^S5IF@_A"41}$T\j5Q%,U6L_&:?!^8=*\HWP2E M42B-06D<1;-*

%,OPFWVEU?/VT#$>_L^Y0"ZJFO7Q##EHM1)%L21MWR7>[2R8+ MOVQ0N!F=98 :2U .@]XBF9KVSA0_A"9DZ$N%)1&H30&I7$4S1.Y<.%\]YRB M\MZ,WI D>Q*%/GD 0\TG*(W6M/V\ZU63Y [3+M160M%LU1I,R7?;2]1+NU#G W M*$JC4!]#TCB*9FO,&$S^.3+MODTF*(U=7C,OGNR4QUVET)O93Q M7O:MC>"7,]>Y^9UUA I.->W CO /;]=/*^4HFOVX0F,H!6Y#Z4XEY%:7%R^S MZ"G)%FV:N1&=GU. 6DA0&H/2.(IF2]LX38$'3,@\U(""TBB4QJ TCJ+9(C<& M5."><[/35WH2;WUEWJ"<%I;&:9DW2#HY'W!Q5jZWHWA-D;K?IY=GV;D!GR; / MCF&?' N.)

*O,%/L69E+0F$F!VTRZSPHQ7RL1DU1&&8G,$2FJ0=%SHI>$FO J M3*YEJLL'BK/8,,@2D=9,6O6%^DY0&H72&)3&431[VA\IP#I.P50WPE*HU : M@]XBF:+W/A.@=MW>I=I8,B.E"?55EVAGE--N[GJ@0'E8662##TCB*9Q@O6 M6$Z!VW+ZFN1,/I-771]#=$KC*)TJ9S2&8 76*TK#806E42-B6D< M1,%,@RKP&U8{?)OVTCN(N57:BR,K_NQHD#EU5]19,N@<)RB-HVCV&@N-)16Z M+:F9DJND**3:D/?2)-Z#E#V5*BL7/S&ZFDO>HOW)'G<578]6*(U":0Q*XRB: M+7UC685(RR3%E90&H72&)3&431;Y,;R"MV6U9U0]I*_L\;'LYF\MME,%%HM@}(XBF9+NK?(

MD=O.FNV$3+)"1VE:G7OK\5/[V19J6$%I%$IC-DLVS#HZ[Q6[J&0FME4!I'T,:R]?>6)UP)M:@6DBS(O,R.V^7Y=EMWD5_ MJB4:#[8S[RW?+CG98+8K8/X9J84Y2DDJ'@VR?+:T1]1V4X[_!U!+ P04 "!U@I NG:_0%X) M -'2M*HE8.))M.X[$D=>M$%23S:@'T"=+:2%=!(F$!$L:0,+Z"#6I8M0![OG(' MCG/1?]X4&K)% 8)I0ANLA3:P\"W*S.=*4"33!6<2D0Q7454Q(6{"$,?O^HN15 M1GEA$@ZR%R$2)D P36##M<"&UAWV83E_E-68I:*.5+Y$CXE48]MBB()$VK1 M5W_RCW$ 0S0D03!/8 ^5I@ MYU:!\5I6\FV\>HZ2I7&M9:5TE1$2%B!A# GCY[L+]Z'C["S=D6T*$$S3DNNT M/IISU.)]N[DJT]KTQ@[]*B@H+8#2&)3&#QP 2E>QMVF?A]">"!1-E]J&9>MV M&,CB>C8L2]+67\8!S({K+#@D+8#2&)3&&Y1+ X.Q(1$,VJ) TY1AT598M(NP MZJ!3\]H$5I1DE3+K+7Y9=29E=Y09TA: *4Q*(TWM,W9HT"@QJZD I 93&H#1^X&!,H\2XOT-H M+P2*IDNN=?%=NXV_87Y5^>$Q0.*0VV9KH9+/%F\&WL#G>4'}? ,FB5P8] & M.9060FD"1=.5UMKXMV7OHWR_+52U-Z0T@[HK"2H@0^E,2B_[3-F?+<.1LX MWO95&[M:D*E##=TY72^O&NW9# K)0244+D]X5,]TQY4-L=2@N@_:E M<7?7QW>'GF/P($PEJ6LH*5 JU,72&NSNL0[[29V'KM+/8IGGL5I"J=7ZU[\(MC\9Q$I>O1B%! 78H+8#2&)3&H,002A,HFB[(U]!W1S]_'HX+=>&AM !*8U : MA])"*$V@:.+KN6M _>M1OW'V1).G!.6I984-

L>2@O<77N<>L.=*8=!6^506@BE M"11-ΛFT->^IW3L>OK&*W [K*"4H+H#0&I?&&ΛMBEU?U?|(;11@:+I:FK]>6W MY^\V#7F2I<>FIW:8W-M!0)?

XW0\4Y}3^0GY0TV,R_&W5VL\8& ^CL ^"@9CV4QJ T#}6%4)! T71=MJ8^ M!9R73Z$>/1060&D,2N 06@BE"11-UUWK[,#SOXQ\8"=T5EW4/,>2F.0&H?2 M0BA _#0MCCK7C#M=4:V#3W_6P;<#.LL)ZN!#:0Q*X]3@S]=0T /:>D>1=/E MU-KU&[S_U! #7^H,0 2F.0&F]H6P!V4Y #WQ'D73]=5F!FCWS,#M+ "K+ M*,VRI^B$?)%I*HM"2GM($T10&D!E,;@_ ZEA5":0 %T9;8I @I(§5!HB@<!* M"Z T1$>02*INNN31%0>XJ@\]5(=EYG#4+3!5 ,@e1>.,P_Q+ $ H/ M@:1+R1H$PB>/8%P5 AJ9W35&)06>+ L^O>O[NRDI.*OWK@<'!!IW06"C09 *4Q*(TW-$U.U#/("9H.0 %T.,79 ,^>#?B1X *_M[""PPJ/D/J3$HC3>TK>IR-' V_[G;.H-Z "B:KK:-6^\<.G%?#S5?XG)&6"7!-M11[0$10V5CS8> %@\;#O1L/]G8\VO~!N.O]QB">O!0&H?20BA_MH&BZ,%H/WK/?2,>X9/[\=WM-ODLDRI<+$(_?VM43M0,QY*"Z T!J5Q*"V$ MT@2*INNQ}>.]<\#B'>K'0VD!E,;@_ ZEA5":0 "TN[BV'KUO}^@{YX3LO*X: MA (!*(U!:.?S <=A_[SIH-P2*ILNMM?E]N\U_5*SH&QQK0P+DUMY69_% /7PH MC9OV"!WLKnnnAX3==*Z^'[=@__<*1H!W0>BZ"/93&H#3N]3(R/<$>5'#"!U!V:},2FNV\WW7\DQ6 '=&0+K*.V2T=.5C/H,3_V8 MR_RI?@),0<;9,BU73]A8? [I^RLQU_6R5K<^Y^RY?2,^RI_BM%_J MFRJD55 ?3_LO+M3=7 ^ID\ M5 \'4$L#!!0 ('6"DUE=%50'90, +P0 9 >&PO=V]R:W-H965T M+:,R-Q&,/)#80'>.S:6 ;

MB"3.,+>E_WYV$I*L!)>%\H7&B> ^YY .:>WA,S6#% ^+ ^8 $CTD<2}&UES*[,BV MQ7@."14'+(4/9DRGE"IEGQFBXP#G>1!26P3QPGLA$.!%0[R>U<|'+ "%C*,4 MKC@2BR2A?'T",5L-+6PJWKB.9G.I;]CA(*,$K:ZX6MD5RB1*(1412Q&' M2=_]G0C+ C*RY. +\V_&0\N?{2/+C/@ M5$;1#,6@"MY?Y:7!! &E>C # U0W=;[U! D_0WAE(&L7$W"6BI(&MA=E ^,I,B M/7DF_0BR ^0ZGQ!QB(=N1F=H[_T&C*TJJLHB55DDQW5?6E8;M0+ ":X?0X++W@#@KV*8& _7XC,#!J7H#-$Z M%,?^FXBM_T1LGMJWW7.I'59D#O]+.J0MLQ&B8R>Q4\]OY_5B*S%VS+'A,7C7 M>MN"B/-IA[#S..V4>VR9=KCV#FR<_)TE6,(V-8@)Z3FX782X]@ILGNV,,G1; MLQLQNO:X]@CL[4 ""1J/IRK$V#FQVCBXZ-"ZA>N.V-6N@8TSO[OL@J<^2QS7 M"_QG=%?;!#/;]4W=>:WIC1A=>UK;!>[OO'=&S^C*L781,+.1+KHS(SI;=4=] M:IR'&Z?^DRW[KN_),. BI'83@:;S/&SVC*!?&D<L&QVZO 6Q=+D7O%V1VDN(MV4NZ3ID2]A]S"YQ#TM\8,G;C+*K/]3\HGT6I4 J;JD#GH*<0>'%4+A.29?GQ M](Y)==C-+ ^= .)\#U!O5\RIA\7.@3;_4/B_ O4$L#!!0 ('6"DUE2/OGF MFP(<' 9 >&PO=V]R:W-H965TI7A-9>6=B^L2@+WBI&.Q@+) NJ(N)E!(QOAE[HO78\T.5*F0Z_ +[JR MA FHQV8L=.3W*C-.02TIKY&>]'L,KNNJ8D2-W VLA4,N7\|R02W\Z$7 M&$/ 8*:, M&?2 5P"8Y9/,93&H#3N]3(R/<$>5'#"!U!V:},2FNV\WW7\DQ6 '=&0+J*.V2T=.5C/H,3_V8 MR_RI?@),0<;9,BU73]A8?

[I^RLQU_6R5K<^Y^RY?2,^RI_BM%_J MFRJD55 ?3_LO+M3=7 ^ID\ M5_\'4$L#!!0 ('6"DUE=%50'90, +P0_9 >&PO=V]R:W-H965T M+:,R-Q&,/)#80'>.S:6 ;

*

*B&MHGU|,>\KY]STN0XVA+ZQ%8 M'#WG6<$&QHKS\M0TV6P%.68GI(1"W%D0FF,NIG1ILI("GBM1GIFV9?EFCM/" MB",U=D/CB*QYEA9P0Q%;YSFF?T:0D>W Z!DO'[?I9I#P5)2(J+@3'LG8[{,EX%_$IARW;&2&;R2,B3C$SG \,20)#!C$L' M+"Y,&$.622.!\OV-/264K@[?G$_5[F+?!XQ@S')'M(Y7PV,T$!S6.!UQF_) M]@24^7C2;T8RIG[1MHH-/-/ UHR3O!8+@CPMJBM^KNNP(^BY'PCL6F ?*G!J M@:,2KG4WO+J8CB[/T#!)SNX2] T-KHL.S^/]L?[)U >8{[Z*WF'=%=C>[N0_>.:T"N5OP^]U;PCNJ?1 MO7WH? A.Z=QAZJWE'=%^C^_O0@R9T_S#T5O..Z(%&# .AATWH00.Z%,C^&_16 M-X[HH48/6]&"PZTB3U\QQZ$0=!6_96]XI[.Y6.F.TKD^X35AD$Q9;@C4L&]:6#7]^1!G:],$F++ ()BRW!&C[E'"!B>#0! TQXG(9KS8$JR1X5&= MX9$QPS'%?/,=%@1+$C45FIT,YVV)-M*Z)GKT8Z+/AFPS7&P)ULCSNSK/$SI_M!#[JB=$ /OE0?U';4FX$=TVY35AD$Q9,@C7<\,V7)8/W\R-^Q;!DA55:9)46 MVZ(UW3A9P/FCG&N(45JHI3B1,TJS]=4E2UF6+V&NKB(,@,Z.V&3%MNB-9T(M7IP(.CIQ5*MC6&&8(}+NAAGX-Z(} "\H[1BTVF$D=+;,#)BVV16O:\;("]HT+ MNZ8=D,;.C$2>,MQOQ/RB]N/=#TVMA=?EKE1,;HI4^N">;3,F.$!6[?$*M,?=4 MEILU=5Z) -&NV#\[NQ[I'<9B$^L%4VY//B"^(51 AM<*Z?5NU+2'ESM^94&R M7;&EM6)2LKPXW6*48]XKJ/MKQN1S00>HJUVG_P%02P.$% @ =8*368I, M8 Y# P *!0 T !X,"]S='EL97,N>&ULW5A=;.]HP%/TKD;M.K30U0-9 M5D#:D"I VJ?*Y6%OE2$.6'*ZNJ'KX MN=%JN. <8N7>4KP.V, :$ZVK+$T+LMCS$S5$<1,*Z4(;]K)",>HF("QA=FK(@ MD8H!&5'!)XH#*Z,Y%RL7[D!@6HA"!=H4JDG4ADCUY."VZT$ USHYEX6RN5T& M]WM2#}\#UCTPR(5H#'; ("PS[)=6:*7EK.G:P#3Z#@KH]7I7&X4S15;MS338$ M>S))H5*F6K2M,DZ..P+EH$=Q6=SN.NB# '4NLA-(^5T5DAJ/:P9=EU.RPSWW#E!S_]VG6=,,D7%MFE3^VJYE5_LN'XCOH9G M^[6R[}AK,NJ^?8_U*>"MFXQ/P>1);'?O%$PF)V"R^VK?F@=-AO4I8^LHLW.0 M:.(!'@'Y <0,&E@ /]A3$D5)XD< \SN((@R!UQ%', ?@ 4.BR+X']JY'X?H] M%6[^.SC\ U!+ P04 " !U@L9EXJ[', 3 @ "P %]R96QS+RYR M96QSG9*Y;L,P#$! Q="> ,?0(8@S0?$6!/D!5J(/V!(%BD6=OZ .I7&0"QEY M/3P2W!IYI%.TXI+ .+J1C]6%)6M6X 4BV)8JISI%"KM0L'C6'TD!$VV.#L%HL M/D N&6:WO66IW.D5XA /E_G;@2=&A(E@6FD7)TZ(=I7\=Q_.0T^FO8R*T>EOH^7%H5 J. MW&,EC'%BM/XU@LD/['X 4$L#!!0 ('6"DUGZC\%}) < &H_/ M>&PO=V]R:V)O;VLN>&ULQ9M=.HWE4L6==/C#7,?*1<7^NC M;9(5@T\?C*J[XIFQ8VF1EP2^V%^XS]E+_ ^KQ]2[YG=?.0Y5GSXV;0 .3MG M [+-BFR;_63KF\'U@-1/YPH2#W ST:_[35;537='] R$,WYG_.;#NWU3WF9YPZIYTK!%5>YW M6?'8/H9_BY'P- ,HX'%\/0?QO_9\PEIM-EK)YF>ZWK&@.<.Q8W@{6]5.VJP>D M2+,L9G"\A23%FM"BX4$B3G%X%+ ^W .:,\OW,6AV =<%PAAM6'C']0.>L.' _2 M]KW(=YVY%=,YF5FNY=F41'>4QI$ J_" RKL!DJL@$2!5 %)]0\@HYB]+ZG% M_Y8XGNT+D!, 4)D#H J;\CY#=%@)P"D% VO)A8MNVO MO @1($T TL2%/)X"W+KAR0(N+ZEB=.C>-K,/*^QN4+Z3WU5I2$U/9Y#$}: M=PQZ!5DLR%HN0+KH^US;$*ZP("'EEC"'^6.+3L^"@5J5&AEXR191+0D'>V M92)!%QL@:L5S7 _]+!M4-B[]]F\>W*/0Y<"1/RR!A0)"ONW67@ MTG;*/C.U! ?Y8XPM$-=REA(-) (HQLBF"T+]WHG;4MBWJ^!%&!CEBC"P)3L9' M0_SU=Q*XVXRNA?*R=H?2M"0HX8(TLBNO/#>!C3<$GF="9B*9 ,%&0W'"%AM MV%S?6_1#0I9OD"W1KHZ7E,36W]+\]X !{8]!5ZW/@1X5Y/9QI6*"I+@:#L8Z3H8;U0^/)W[]_2QI* M6) =%&0[A#1VPB[U.HB!Z][_2BF948 >.M(4MG)E+B15%\HZ9"NY&87MB-9OX.]D=&&W.)8-!CE"1'>$4 M=;9F%8FK9)T5C\2]]]1X9.U? U2(CY D5V1/@QH2TN: "LE"197$QOR970P0IZ9('M&S YZ8PA6.Y!=KE@Q0S M058,F$]))M0@QVC(CA'S@KX8.!!9 &2SP D"3AP6C(@KE8'"17<]:(574 M$HR&GLA .W%5Q(14HW&7'Z4"0 !S$1,L+2.K!L@93AM=,@W&GYU_21E&!(K M3"BCE19%,J0@'5E!9QEM7QPA^>C8N'1N M5C!QNM3!DUW(\H$$[Z&(^C(\I'V,8;$ M+K> [LFCWI$FY(9EX4G<*R6>*+)\3S%?GM(QLLV&IB G)9_J&-7T9,RO2M^V@"I@FYQ\0^M/;K%UOCS0A MXYCHOZ,$3M1)%7L3,HZ);!RI=C8DP,Y*GY*:D;#B?R]C0M8QD:T#5M&DZ=R$ MK&,B6P?&%*,3OOC+J;ZT\?UVR3 M%6SM\/Z@@J,P? M9).4<2F0.,%.0&M#KHV-UX9@&P&Q#EGI, ,WMY&5,0&]+O.V WI9Z6P&]+?6V GI;ZFT%]+,4 MVPKH,.FW%=#,4F\KH+>CWDY ,T>]G8#>CGH[,W=Y&.)@-Z,>CL!O1WU=@)Z M.^KM!/\U-]Z.VHMQ/0VU%O)Z"W!]Y>0&]O,V WIYZ>P&]?7V GK[R<=N M ,T!]?8">GO[07T]M3;"^CMJ,<7T-M3;R^@=2F+>04#O0+V#@&- Z!>@DWE% [TB]HX#>_MD7I' ,?C]8X">D?J'07TCM0["N@=)YM-!/2.U#L*Z!VI=Q30.U+O**!WHMY) M0.]&O9. WHEZ)P&]$_5. GHGZIT$)$[4.PGHG:AW$M [338+"NB=]'<2T#M1 M[R2@=Z,>64#O3+VS@-Z9>FAWD5 [T*]BX#>A7H7 ,T+]2X">A?J703T+M2["..A=J'<1-MT+M0[_*=>@-CYZ$.MYZO-9__G52/EWOK[?'7Y=?)"3M7G-O[BN'1+U!+ P04 M " !U@1-9C,4FGTX" G-P $P %M#;VYT96YT7U1Y<&5S72YX,6S- MVTUNVS 0AN&K&-H&EB*2H]@BSJ;MMLVB%U E.A:L/Y,ZMR^M)P$:)$:#50 M[\."37*^$0=X=K[Y)C1;OSH,_ >@WR2Z$^4.6^69GAJ[GTVS'N+*=W%"'^ 7= M9W/=[.M[FXGK:YTUTQCL$,A6".YO?EDM_5#'U:?#_%GWTWC)G&V]\G]XVGC M,6N3U//<=TT=XGKV.+:_I:R? $})XAG@D}_S=>MWUH:A3T]% MK\XGAWC#]O297YR_E#D7&'?>N6GV<6+.OC_N923'T^LY%K(N=.=?\34QEK[X M_>QQVJUM_S{[7N^/R>V7>?AL>5Q^Q[.^+7^_L0D#XD!%Z:.]*$A?920 M/@RDCPK21WY-;80B:DXA :>8FE-0S2F]YA16:9#W8TO^=GR M_[C;GU!+ 0(4 Q0 ('6"DUD'04UB@0 +$ 0 " M 0 !D;V-0&UL4$L! A0#% @ =8*36,)?*I7N M*P(!$ (!KP &1O8U!R,W!S+V-O&UL4$L! A0# M% @ =8*369E&PO=V]R:W-H965T&UL4$L! A0# M% @ =8*36>IP,#M8!P /!X !@ ("!C! 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ =8*368:2S#S2 M" -"8 !@ ("!,B 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ =8*3623>5N!*!0 A@T !@ M ("!*C< 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ =8*36&PO=V]R:W-H965T&UL4$L! A0#% @ =8*368FX58S6 @ " < !D M ("!4&\ 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @ =8*36? O31 P @ 4 !D ("!GG@' 'AL M+W=OP >&PO=V]R:W-H965T&UL4$L! A0#% @ =8*3 M6=",Q+8]!P Q!@ !D ("!WX@ 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ =8*369?15+7] P O D M !D ("!%)L 'AL+W=O&PO=V]R:W-H965T2C !X,"]W;W)K&UL4$L! A0#% @ =8*36?Y6- \B="0 (" !D M ("]*P 'AL+W=O&PO=V]R:W-H965T MZ !X,"]W;W)K&UL4$L! A0# M% @ =8*365R\B>7U P H0@ !D ("!4\< 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ =8*36<= M55.*!@ N1D !D ("!9M< 'AL+W=O&PO=V]R:W-H965TH^K0P((H& 9 " @??B !X,"]W;W)K&UL4$L! A0#% @ =8*365<161B?& 4 'AL+W=O&PO M=V]R:W-H965T&UL4$L! A0#% @ =8*360FE T7" @ J@8 !D ("! MY04! 'AL+W=O" $ >&PO=V]R:W-H965T&UL4$L! A0#% M @ =8*366OBR6"B @ X@8 !D ("!IP\! 'AL+W=O&PO=V]R:W-H965T 0 .4 -9 " @> 9 0!X M,"]W;W)K&UL4$L! A0#% @ =8*361"7MR#% M @ P0< !D ("!CQX! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ =8*3623S9_)! .1 !D M ("!O2&PO=V]R M:W-H965T&UL M4$L! A0#% @ =8*366 T#0E. @)04 !D ("!D#8! M 'AL+W=O&PO=V]R:W-H965T&UL4$L! 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Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show={};Show.LastAR=null,Show.showAR=function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!='TABLE')e=e.nextSibling;if(!e||e.nodeName!='TABLE'){var ref=((window)?w.document:document).getElementById(r);if(ref){e=ref.cloneNode(!0); e.removeAttribute('id');a.parentNode.appendChild(e)}} if(e)e.style.display='block';Show.LastAR=e};Show.hideAR=function(){Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!='DIV')e=e.nextSibling;if(!e.style){}else if(!e.style.display){}else{var d,p ;if(e.style.display=='none'){d='block';p=''}else{d='none';p='+'} e.style.display=d;if(a.textContent){a.textContent=p+a.textContent.substring(1)}else{a.innerText=p+a.innerText.substring(1)}} } XML 115 report.css IDEA: XBRL DOCUMENT /* Updated 2009-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ .report table.authRefData{ background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; } .report table.authRefData a{ display: block; font-weight: bold; } .report table.authRefData p{ margin-top: 0px; } .report table.authRefData .hide{ background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover{ background-color: #2F4497; } .report table.authRefData .body{ height: 150px; overflow: auto; width: 400px; } .report table.authRefData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited{ color: black; text-decoration: none; } /* table */ .report{ background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr{ border: 1px solid #acf; } /* Top labels */ .report th{ background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void{ background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl{ text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a{ cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a{ width: 200px; } .report td.pl a:hover{ background-color: #ffc; } /* Header rows... */ .report tr.rh{ background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc{ background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu{ background-color: #def; } .report .reu td{ border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou{ background-color: white; } .report .rou td{ border-bottom: 1px solid black; } .report .rou table td{ border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn{ white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump{ text-align: right; white-space: nowrap; } .report .nump{ padding-left: 2em; } .report .nump{ padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text{ text-align: left; white-space: normal; } .report .text .big{ margin-bottom: 1em; width: 17em; } .report .text .more{ display: none; } .report .text .note{ font-style: italic; font-weight: bold; } .report .text .small{ width: 10em; } .report sup{ font-style: italic; } .report .outerFootnotes{ font-size: 1em; } XML 117 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.4 html3573691false1050false7 falsefalseR1.htm995200090 - 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convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents
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are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's
cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for
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cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to,
currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to,
short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of
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Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect", "totalLabel": "(Decrease) increase in cash and cash equivalents", "documentation": "Amount of increase
(decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including effect from exchange rate change. Cash includes, but is not limited to, currency
on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term,
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repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized.
Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": [ "r82" ] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri":
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Stock, Value, Issued", "verboseLabel": "Common stock, $.0001 par value Authorized 50,000,000 shares, 17,860,413 issued and 16,570,685 outstanding at September 30, 2024 and 17,850,012
issued and 16,567,185 outstanding at September 30, 2023", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the
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option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r82", "r659", "r834"] }, "ecd_CompActuallyPaidVsCoSelectedMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsCoSelectedMeasureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Company Selected Measure [Text Block]", "terseLabel": "Compensation Actually Paid vs. Company Selected Measure" } } }, "auth_ref": ["r909"] }, "ecd_CompActuallyPaidVsNetIncomeTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsNetIncomeTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Net Income [Text Block]", "terseLabel": "Compensation Actually Paid vs. Net Income" } } }, "auth_ref": ["r908"] }, "ecd_CompActuallyPaidVsOtherMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsOtherMeasureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Other Measure [Text Block]", "terseLabel": "Compensation Actually Paid vs. Other Measure" } } }, "auth_ref": ["r910"] }, "ecd_CompActuallyPaidVsTotalShareholderRtnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsTotalShareholderRtnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Total Shareholder Return [Text Block]", "terseLabel": "Compensation Actually Paid vs. Total Shareholder Return" } } }, "auth_ref": ["r907"] }, "us-gaap_CompensationAndRetirementDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CompensationAndRetirementDisclosureAbstract", "lang": { "en-us": { "role": { "label": "RETIREMENT AND EMPLOYEE BENEFIT PLANS" } } }, "auth_ref": [] }, "esoa_ComponentsOfDeferredTaxAssetsAndLiabilitiesLineItems": { "xbrltype": "stringItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "ComponentsOfDeferredTaxAssetsAndLiabilitiesLineItems", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureIncomeTaxesAdditionalInformationDetails"], "lang": { "en-us": { "role": { "documentation": "Line items represent financial concepts included in a table. 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The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } } }, "auth_ref": ["r59", "r790"] }, "us-gaap_ConstructionContractorReceivableRetainage": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConstructionContractorReceivableRetainage", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/StatementConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Construction Contractor, Receivable, Retainage", "terseLabel": "Retainages receivable", "documentation": "Amount of right to consideration in exchange for good or service transferred to customer withheld under retainage provision in long-term contract or program when right to consideration is unconditional." } } }, "auth_ref": ["r193", "r631"] }, "esoa_ContractBalancesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "ContractBalancesAbstract", "lang": { "en-us": { "role": { "documentation": "No definition available.", "label": "CONTRACT BALANCES" } } }, "auth_ref": [] }, "esoa_ContractBalancesLineItems": { "xbrltype": "stringItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "ContractBalancesLineItems", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureContractBalancesAdditionalInformationDetails"], "lang": { "en-us": { "role": { "documentation": "Line items represent financial concepts included in a table. 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Includes, but is not limited to, change in contract asset and contract liability." } } }, "auth_ref": ["r1030"] }, "us-gaap_ContractWithCustomerAssetNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerAssetNetCurrent", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureContractBalancesAccountsReceivableTradeNetOfAllowanceForDoubtfulAccountsDetails", "http://www.energyservicesofamerica.com/role/DisclosureUncompletedContractsSummaryOfCostsEstimatedEarningsAndBillingsOnUncompletedContractsDetails", "http://www.energyservicesofamerica.com/role/StatementConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Contract with Customer, Asset, after Allowance for Credit Loss, Current", "positiveVerboseLabel": "Cost and estimated earnings in excess of billings", "terseLabel": "Costs and estimated earnings in excess of billed on uncompleted contracts", "verboseLabel": "Contract assets", "documentation": "Amount, after allowance for credit loss, of right to consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time, classified as current." } } }, "auth_ref": ["r384", "r386", "r405"] }, "us-gaap_ContractWithCustomerAssetNetCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerAssetNetCurrentAbstract", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureContractBalancesAccountsReceivableTradeNetOfAllowanceForDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "label": "Contract with Customer, Asset, after Allowance for Credit Loss, Current [Abstract]", "terseLabel": "Contract assets" } } }, "auth_ref": [] }, "esoa_ContractWithCustomerAssetsLiabilitiesNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "ContractWithCustomerAssetsLiabilitiesNetCurrent", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureUncompletedContractsSummaryOfCostsEstimatedEarningsAndBillingsOnUncompletedContractsDetails"], "lang": { "en-us": { "role": { "documentation": "Amount of contract with customer assets, after allowance, net of contract with customer liabilities, after allowances, classified as current.", "label": "Contract With Customer Assets (Liabilities), Net Current", "totalLabel": "Unbilled contracts" } } }, "auth_ref": [] }, "us-gaap_ContractWithCustomerBasisOfPricingAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerBasisOfPricingAxis", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureDisaggregationOfRevenueDetails"], "lang": { "en-us": { "role": { "label": "Contract with Customer, Basis of Pricing [Axis]", "documentation": "Information by basis of pricing for contract representing right to consideration in exchange for good or service transferred to customer." } } }, "auth_ref": ["r811", "r1031"] }, "us-gaap_ContractWithCustomerBasisOfPricingDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerBasisOfPricingDomain", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureDisaggregationOfRevenueDetails"], "lang": { "en-us": { "role": { "label": "Contract with Customer, Basis of Pricing [Domain]", "documentation": "Basis of pricing for contract with customer. Includes, but is not limited to, fixed-price and time-and-materials contracts." } } }, "auth_ref": ["r811", "r1031"] }, "us-gaap_ContractWithCustomerLiabilityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityAbstract", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureContractBalancesAccountsReceivableTradeNetOfAllowanceForDoubtfulAccountsDetails"], "lang": { "en-us": { "role": { "label": "Contract with Customer, Liability [Abstract]", "terseLabel": "Contract liabilities" } } }, "auth_ref": [] }, "us-gaap_ContractWithCustomerLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityCurrent", "crdr": "credit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureContractBalancesAccountsReceivableTradeNetOfAllowanceForDoubtfulAccountsDetails", "http://www.energyservicesofamerica.com/role/DisclosureUncompletedContractsSummaryOfCostsEstimatedEarningsAndBillingsOnUncompletedContractsDetails", "http://www.energyservicesofamerica.com/role/StatementConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Contract with Customer, Liability, Current", "terseLabel": "Contract liabilities", "verboseLabel": "Billings in excess of cost and estimated earnings", "documentation": "Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current." } } }, "auth_ref": ["r384", "r385", "r405"] }, "us-gaap_ContractWithCustomerLiabilityRevenueRecognized": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityRevenueRecognized", "crdr": "credit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureContractBalancesAdditionalInformationDetails"], "lang": { "en-us": { "role": { "label": "Contract with Customer, Liability, Revenue Recognized", "terseLabel": "Recognized revenue included in contract liability", "documentation": "Amount of revenue recognized that was previously included in balance of obligation to transfer good or service to customer for which consideration from customer has been received or is due." } } }, "auth_ref": ["r406"] }, "us-gaap_ContractorsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractorsAbstract", "lang": { "en-us": { "role": { "label": "UNCOMPLETED CONTRACTS" } } }, "auth_ref": [] }, "us-gaap_CostOfGoodsAndServicesSold": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfGoodsAndServicesSold", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/StatementConsolidatedStatementsOfIncome"], "lang": { "en-us": { "role": { "label": "Cost of Goods and Services Sold", "verboseLabel": "Cost of revenue", "documentation": "The aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities." } } }, "auth_ref": ["r91", "r92", "r647"] }, "esoa_CostPlusAndTMContractsMember": { "xbrltype": "domainItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "CostPlusAndTMContractsMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureDisaggregationOfRevenueDetails"], "lang": { "en-us": { "role": { "documentation": "Represents the cost plus and T & M contracts.", "label": "Cost plus and T&M contracts [Member]", "terseLabel": "Cost plus and T&M contracts" } } }, "auth_ref": [] }, "us-gaap_CostsInExcessOfBillingsAndBillingsInExcessOfCostsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":

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interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount." } } }, "auth_ref": [ "r206", "r208", "r209" ] }, "us-gaap_InvestmentIncomeInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InvestmentIncomeInterest", "crdr": "credit", "presentation": [ "http://www.energyservicesofamerica.com/role/StatementConsolidatedStatementsOfIncome" ], "lang": { "en-us": { "role": { "label": "Investment Income, Interest", "verboseLabel": "Interest income", "documentation": "Amount before accretion (amortization) of purchase discount (premium) of interest income on nonoperating securities." } } }, "auth_ref": [ "r254", "r261", "r278", "r796", "r958" ] }, "esoa_LaborersDistrictCouncilOfWesternPennsylvaniaPensionPlanMember": { "xbrltype": "domainItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "LaborersDistrictCouncilOfWesternPennsylvaniaPensionPlanMember", "presentation": [
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obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement." } } }, "auth_ref": [ "r12", "r128", "r1163" ] }, "us-gaap_LineOfCreditFacilityAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityAxis", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureShortTermDebtDetails" ], "lang": { "en-us": { "role": { "label", "Lender Name [Axis]", "documentation": "Information by name of lender, which may be a single entity (for example, but not limited to, a bank, pension fund, venture capital firm) or a group of entities that participate in the line of credit." } } }, "auth_ref": [ "r69", "r74", "r963", "r1020", "r1021" ] }, "us-gaap_LineOfCreditFacilityInterestRateAtPeriodEnd": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityInterestRateAtPeriodEnd", "presentation": [
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credit financing. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the company, if longer." } } }, "auth_ref": ["r12", "r36", "r1011", "r1012", "r1013"] }, "esoa_LumpSumContractsMember": { "xbrltype": "domainItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "LumpSumContractsMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureDisaggregationOfRevenueDetails"], "lang": { "en-us": { "role": { "documentation": "Represents the lump sum contracts.", "label": "Lump Sum Contracts [Member]", "terseLabel": "Lump sum contracts" } } }, "auth_ref": [] }, "esoa_MajorCustomersAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "MajorCustomersAbstract", "lang": { "en-us": { "role": { "label": "MAJOR CUSTOMERS" } } }, "auth_ref": [] }, "srt_MajorCustomersAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MajorCustomersAxis", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureMajorCustomersDetails"], "lang": { "en-us": { "role": { "label": "Customer [Axis]", "documentation": "Information by name or description of a single external customer or a group of external customers." } } }, "auth_ref": ["r283", "r810", "r836", "r840", "r1031", "r1165", "r1166", "r1167", "r1169", "r1170", "r1171", "r1172", "r1173", "r1174", "r1175", "r1176", "r1177", "r1178", "r1179", "r1180", "r1181", "r1182", "r1183", "r1184", "r1185", "r1186", "r1187", "r1188", "r1189", "r1190", "r1191", "r1192", "r1193"] }, "esoa_MajorCustomersDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "MajorCustomersDisclosureTextBlock", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureMajorCustomers"], "lang": { "en-us": { "role": { "documentation": "The entire disclosure for major customers. 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Multiemployer plan includes, but is not limited to, pension plan determined to be individually significant and insignificant and other postretirement benefit plan." } } }, "auth_ref": ["r477", "r478", "r489", "r823"] }, "us-gaap_MultiemployerPlanPensionInsignificantEmployerContributionCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MultiemployerPlanPensionInsignificantEmployerContributionCost", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansSummaryOfParticipationInPensionFundPlanDetails"], "lang": { "en-us": { "role": { "label": "Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost", "terseLabel": "Multiemployer plan, pension, insignificant, employer contribution, cost", "documentation": "Amount of cost for employer contribution to multiemployer pension plan determined to be individually insignificant." } } }, "auth_ref": ["r488", "r823", "r1093"] }, "us-gaap_MultiemployerPlanPensionSignificantEmployerContributionCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MultiemployerPlanPensionSignificantEmployerContributionCost", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansSummaryOfParticipationInPensionFundPlanDetails"], "lang": { "en-us": { "role": { "label": "Multiemployer Plan, Contributions by Employer", "terseLabel": "Contributions of Energy Services Companies", "documentation": "Amount of cost for employer contribution to multiemployer pension plan determined to be individually significant." } } }, "auth_ref": ["r483", "r823"] }, "us-gaap_MultiemployerPlanPensionSignificantFundingImprovementOrRehabilitationPlanImplementationStatusFixedList": { "xbrltype": "fundingImprovementAndRehabilitationPlanItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MultiemployerPlanPensionSignificantFundingImprovementOrRehabilitationPlanImplementationStatusFixedList", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansSummaryOfParticipationInPensionFundPlanDetails"], "lang": { "en-us": { "role": { "label": "Multiemployer Plans, Funding Improvement Plan and Rehabilitation Plan [Fixed List]", "verboseLabel": "FIP/RP Status", "documentation": "Indicates whether funding improvement plan or rehabilitation plan was implemented or pending for multiemployer pension plan, determined to be individually significant. 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A multiemployer plan is a pension or postretirement benefit plan to which two or more unrelated employers contribute where assets contributed by one participating employer may be used to provide benefits to employees of other participating employers." } } }, "auth_ref": ["r10"] }, "us-gaap_MultiemployerPlansGeneralNature": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MultiemployerPlansGeneralNature", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansSummaryOfParticipationInPensionFundPlanDetails"], "lang": { "en-us": { "role": { "label": "Multiemployer Plans, General Nature", "terseLabel": "Pension Protection Act (\"PPA\") Certified Zone Status", "documentation": "Description of the general nature of multiemployer plans and of the employer's participation in those plans that would indicate how the risks of participating in these plans are different from single-employer plans. 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Noncash is defined as information about all investing and financing activities of an enterprise during a period that affect recognized assets or liabilities but that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period." } } }, "auth_ref": [ "r19", "r20", "r21" ] }, "us-gaap_NoncompeteAgreementsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncompeteAgreementsMember", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureGoodwillAndIntangibleAssetsIntangibleAssetsSubjectToAmortizationDetails" ], "lang": { "en-us": { "role": { "label": "Non-competes [Member]", "terseLabel": "Non-competes", "documentation": "Agreement in which one party agrees not to pursue a similar trade in competition with another party." } } }, "auth_ref": [ "r57", "r998", "r999", "r1000", "r1001", "r1003", "r1005", 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Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } }, "auth_ref": ["r109", "r147", "r151", "r152"] }, "us-gaap_PropertyPlantAndEquipmentGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentGross", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosurePropertyPlantAndEquipmentDetails", "http://www.energyservicesofamerica.com/role/StatementConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment, Gross", "terseLabel": "Property, plant and equipment, at cost", "verboseLabel": "Property, plant and equipment", "documentation": "Amount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r110", "r182", "r665"] }, "us-gaap_PropertyPlantAndEquipmentLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentLineItems", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosurePropertyPlantAndEquipmentDetails", "http://www.energyservicesofamerica.com/role/DisclosureSummaryOfSignificantAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Line Items]", "terseLabel": "PROPERTY, PLANT AND EQUIPMENT", "verboseLabel": "SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r611"] }, "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosurePropertyPlantAndEquipmentDetails", "http://www.energyservicesofamerica.com/role/StatementConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment, Net", "totalLabel": "Total fixed assets", "documentation": "Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r4", "r611", "r653", "r665", "r834"] }, "us-gaap_PropertyPlantAndEquipmentPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentPolicyTextBlock", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment, Policy [Policy Text Block]", "verboseLabel": "Property and Equipment", "documentation": "Disclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } }, "auth_ref": ["r4", "r147", "r151", "r663"] }, "us-gaap_PropertyPlantAndEquipmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTextBlock", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosurePropertyPlantAndEquipmentTables"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Table Text Block]", "verboseLabel": "Schedule of property, plant and equipment", "documentation": "Tabular disclosure of physical assets used in the normal conduct of business and not intended for resale. 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Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } }, "auth_ref": ["r110", "r611"] }, "us-gaap_PropertyPlantAndEquipmentUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentUsefulLife", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureSummaryOfSignificantAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment, Useful Life", "verboseLabel": "Estimated useful lives", "documentation": "Useful life of long lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment." } } }, "auth_ref": [] }, "esoa_ProvisionForLossAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "ProvisionForLossAbstract", "lang": { "en-us": { "role": { "documentation": "No definition available.", "label": "PROVISION FOR LOSS" } } }, "auth_ref": [] }, "esoa_ProvisionForLossTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "ProvisionForLossTextBlock", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureProvisionForLoss"], "lang": { "en-us": { "role": { "documentation": "The entire disclosure for provision for loss.", "label": "Provision for Loss [Text Block]", "terseLabel": "PROVISION FOR LOSS" } } }, "auth_ref": [] }, "us-gaap_ProvisionForOtherCreditLosses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForOtherCreditLosses", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureProvisionForLossDetails"], "lang": { "en-us": { "role": { "label": "Provision for Other Credit Losses", "terseLabel": "Provision for bad debts", "documentation": "Amount of expense related to credit loss from transactions other than loan and lease transactions." } } }, "auth_ref": ["r2", "r130"] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance Disclosure [Table]", "terseLabel": "Pay vs Performance Disclosure" } } }, "auth_ref": ["r893"] }, "ecd_PvpTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTableTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Pay vs Performance [Table Text Block]", "terseLabel": "Pay vs Performance Disclosure, Table" } } }, "auth_ref": ["r893"] }, "esoa_QuarrierDevelopmentLlcMember": { "xbrltype": "domainItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "QuarrierDevelopmentLlcMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails"], "lang": { "en-us": { "role": { "documentation": "Represents the information pertaining to 1030 Quarrier Development, LLC (\"Development\").", "label": "Quarrier Development, LLC [Member]", "terseLabel": "Development" } } }, "auth_ref": [] }, "esoa_QuarrierLandlordLlcMember": { "xbrltype": "domainItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "QuarrierLandlordLlcMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails"], "lang": { "en-us": { "role": { "documentation": "Represents the information pertaining to 1030 Quarrier Landlord, LLC (\"Landlord\").", "label": "Quarrier Landlord, LLC [Member]", "terseLabel": "Landlord" } } }, "auth_ref": [] }, "esoa_QuarrierVenturesLlcMember": { "xbrltype": "domainItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "QuarrierVenturesLlcMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails"], "lang": { "en-us": { "role": { "documentation": "Represents the information pertaining to 1030 Quarrier Ventures, LLC (\"Ventures\").", "label": "Quarrier Ventures, LLC [Member]", "terseLabel": "Ventures" } } }, "auth_ref": [] }, "srt_RangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeAxis", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureContractBalancesAdditionalInformationDetails", "http://www.energyservicesofamerica.com/role/DisclosureIncomeTaxesAdditionalInformationDetails", "http://www.energyservicesofamerica.com/role/DisclosureShortTermAndLongTermDebtSummaryOfShortTermAndLongTermDebtDetailsParenthetical", "http://www.energyservicesofamerica.com/role/DisclosureStockRepurchasePlanDetails", "http://www.energyservicesofamerica.com/role/DisclosureSummaryOfSignificantAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Range [Axis]", "documentation": "Information by statistical measurement. 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Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r284", "r457", "r618", "r619", "r657", "r662", "r716", "r717", "r718", "r719", "r720", "r739", "r741", "r769"] }, "us-gaap_RelatedPartyMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails"], "lang": { "en-us": { "role": { "label": "Related Party [Member]", "terseLabel": "Related Party", "documentation": "Party related to reporting entity. Includes, but is not limited to, affiliate, entity for which investment is accounted for by equity method, trust for benefit of employees, and principal owner, management, and members of immediate family." } } }, "auth_ref": ["r217", "r218", "r618", "r619", "r620", "r621", "r657", "r662", "r716", "r717", "r718", "r719", "r720", "r739", "r741", "r769"] }, "us-gaap_RelatedPartyTransactionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionLineItems", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails"], "lang": { "en-us": { "role": { "label": "Related Party Transaction [Line Items]", "verboseLabel": "RELATED PARTY TRANSACTIONS", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r284", "r745", "r746", "r749"] }, "us-gaap_RelatedPartyTransactionsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsAbstract", "lang": { "en-us": { "role": { "label": "RELATED PARTY TRANSACTIONS" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsByRelatedPartyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsByRelatedPartyAxis", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails"], "lang": { "en-us": { "role": { "label": "Related Party [Axis]", "documentation": "Information by related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r284", "r457", "r618", "r619", "r657", "r662", "r716", "r717", "r718", "r719", "r720", "r739", "r741", "r769", "r1153"] }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactions"], "lang": { "en-us": { "role": { "label": "Related Party Transactions Disclosure [Text Block]", "verboseLabel": "RELATED PARTY TRANSACTIONS", "documentation": "The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates." } } }, "auth_ref": ["r615", "r616", "r617", "r619", "r622", "r708", "r709", "r710", "r747", "r748", "r749", "r767", "r768"] }, "us-gaap_RepaymentsOfLongTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfLongTermDebt", "crdr": "credit", "presentation": ["http://www.energyservicesofamerica.com/role/StatementConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Repayments Of Long-Term Debt", "negatedLabel": "Principal payments on long-term debt", "documentation": "The cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": ["r101", "r705"] }, "srt_RepurchaseAgreementCounterpartyNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RepurchaseAgreementCounterpartyNameDomain", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails"], "lang": { "en-us": { "role": { "label": "Counterparty Name [Domain]", "documentation": "Named other party that participates in a financial transaction. Examples include, but not limited to, the name of the financial institution." } } }, "auth_ref": ["r171", "r172", "r219", "r220", "r352", "r378", "r621", "r629", "r654", "r788", "r789"] }, "ecd_RestatementDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDateAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date [Axis]", "terseLabel": "Restatement Determination Date:" } } }, "auth_ref": ["r861", "r872", "r882", "r915"] }, "ecd_RestatementDeterminationDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDeterminationDate", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Determination Date", "terseLabel": "Restatement Determination Date" } } }, "auth_ref": ["r862", "r873", "r883", "r916"] }, "ecd_RestatementDoesNotRequireRecoveryTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDoesNotRequireRecoveryTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "label": "Restatement Does Not Require Recovery [Text Block]", "terseLabel": "Restatement does not require Recovery" } } }, "auth_ref": ["r869", "r880", "r890", "r923"] }, "us-gaap_RestrictedCashAndCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCashAndCashEquivalents", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureSummaryOfSignificantAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Restricted Cash and Cash Equivalents", "terseLabel": "Surety deposit balance", "documentation": "Amount of cash and cash equivalents restricted as to withdrawal or usage. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r16", "r123", "r181", "r211", "r658"] }, "us-gaap_RestrictedStockExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockExpense", "crdr": "debit", "presentation": ["http://www.energyservicesofamerica.com/role/StatementConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Restricted Stock or Unit Expense", "terseLabel": "Vested restricted stock award compensation", "documentation": "Amount of noncash expense for award of restricted stock or unit under share-based payment arrangement." } } }, "auth_ref": ["r3"] }, "us-gaap_RestrictedStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureEarningsPerShareAdditionalInformationDetails", "http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanRestrictedStocksGrantsAwardedDetails", "http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanVestingSharesDetails"], "lang": { "en-us": { "role": { "label": "Restricted Stock [Member]", "terseLabel": "Restricted stock awards", "documentation": "Stock including a provision that prohibits sale or substantive sale of an equity instrument for a specified period of time or until specified performance conditions are met." } } }, "auth_ref": ["r23"] }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "presentation": ["http://www.energyservicesofamerica.com/role/StatementConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Retained Earnings (Accumulated Deficit)", "verboseLabel": "Retained deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r84", "r117", "r660", "r694", "r695", "r706", "r723", "r834"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://www.energyservicesofamerica.com/role/StatementConsolidatedStatementsOfChangesInShareholdersEquity"], "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "verboseLabel": "Retained Deficit", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r176", "r222", "r223", "r224", "r226", "r232", "r234", "r236", "r292", "r293", "r322", "r554", "r555", "r563", "r564", "r565", "r567", "r570", "r571", "r577", "r579", "r580", "r582", "r583", "r598", "r600", "r691", "r693", "r711", "r1195"] }, "esoa_RetirementPlanMember": { "xbrltype": "domainItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "RetirementPlanMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansEnergyServicesOfAmericaRetirementPlanDetails"], "lang": { "en-us": { "role": { "documentation": "This element represents information of retirement plan for employees.", "label": "Retirement Plan" } } }, "auth_ref": [] }, "us-gaap_RetirementPlanNameAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetirementPlanNameAxis", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansSummaryOfParticipationInPensionFundPlanDetails"], "lang": { "en-us": { "role": { "label": "Retirement Plan Name [Axis]", "documentation": "Information by name of plan designed to provide retirement benefits. 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Includes, but is not limited to, retirement benefit arrangement for defined benefit pension and other postretirement plans, retirement benefit arrangement for defined contribution pension and other postretirement plans, and special and contractual termination benefits payable upon retirement." } } }, "auth_ref": ["r409", "r410", "r411", "r412", "r413", "r414", "r415", "r416", "r417", "r418", "r419", "r420", "r421", "r422", "r423", "r424", "r425", "r426", "r427", "r428", "r429", "r430", "r431", "r432", "r434", "r435", "r436", "r437", "r438", "r439", "r440", "r441", "r442", "r443", "r444", "r445", "r446", "r447", "r448", "r449", "r450", "r451", "r452", "r453", "r454", "r455", "r457", "r460", "r463", "r464", "r465", "r466", "r467", "r468", "r469", "r470", "r471", "r472", "r473", "r476", "r477", "r478", "r489", "r815", "r816", "r817", "r818", "r819", "r820", "r821", "r822"] }, "us-gaap_RevenueFromContractWithCustomerAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerAbstract", "lang": { "en-us": { "role": { "label": "REVENUE RECOGNITION" } } }, "auth_ref": [] }, "us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerIncludingAssessedTax", "crdr": "credit", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureBusinessAndOrganizationDetails", "http://www.energyservicesofamerica.com/role/DisclosureDisaggregationOfRevenueDetails", "http://www.energyservicesofamerica.com/role/StatementConsolidatedStatementsOfIncome"], "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer, Including Assessed Tax", "terseLabel": "Operating revenue", "verboseLabel": "Revenue", "documentation": "Amount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise." } } }, "auth_ref": ["r135", "r136", "r254", "r259", "r260", "r273", "r278", "r281", "r282", "r283", "r403", "r404", "r647"] }, "us-gaap_RevenueFromContractWithCustomerMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerMember", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureMajorCustomersDetails"], "lang": { "en-us": { "role": { "label": "Revenue", "documentation": "Revenue from satisfaction of performance obligation by transferring promised product and service to customer, when it serves as benchmark in concentration of risk calculation." } } }, "auth_ref": ["r283", "r940"] }, "us-gaap_RevenueFromContractWithCustomerPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerPolicyTextBlock", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureSummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer [Policy Text Block]", "verboseLabel": "Revenue Recognition", "documentation": "Disclosure of accounting policy for revenue from contract with customer." } } }, "auth_ref": ["r155", "r395", "r396", "r397", "r398", "r399", "r400", "r401", "r402", "r783"] }, "us-gaap_RevenueFromContractWithCustomerTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerTextBlock", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureDisaggregationOfRevenue"], "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer [Text Block]", "terseLabel": "DISAGGREGATION OF REVENUE", "documentation": "The entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts." } } }, "auth_ref": ["r155", "r387", "r388", "r389", "r390", "r391", "r392", "r393", "r394", "r407"

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These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer." } } }, "auth_ref": [ "r12", "r39", "r42", "r65", "r115", "r116", "r803", "r805", "r967", "r1146" ] }, "us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureIncomeTaxesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Deferred Tax Assets and Liabilities [Table Text Block]", "terseLabel": "Schedule of income tax effects to deferred tax assets and liabilities", "documentation": "Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets." } } }, "auth_ref": [ "r1122" ] }, "us-gaap_ScheduleOfDefinedBenefitPlansDisclosuresTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDefinedBenefitPlansDisclosuresTable", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansCjHughesRetirementPlanDetails", "http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansEnergyServicesOfAmericaRetirementPlanDetails" ], "lang": { "en-us": { "role": { "label", "Schedule Of Defined Benefit Plans Disclosures [Table]", "documentation": "Disclosure of information about individual defined benefit pension plan or other postretirement defined benefit plan. It may be appropriate to group certain similar plans. Also includes schedule for fair value of plan assets by major categories of plan assets by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets or liabilities (Level 1), Significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": [ "r6", "r47", "r48", "r49", "r50" ] }, "esoa_ScheduleOfDilutiveImpactOfRestrictedStockVestingSharesInWeightedAverageSharesOutstandingTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "ScheduleOfDilutiveImpactOfRestrictedStockVestingSharesInWeightedAverageSharesOutstandingTableTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanTables" ], "lang": { "en-us": { "role": { "documentation": "The tabular disclosure of dilutive impact of restricted stock vesting shares in weighted average shares outstanding.", "label": "Schedule of Dilutive Impact Of Restricted Stock Vesting Shares In Weighted Average Shares Outstanding [Table Text Block]", "terseLabel": "Schedule of vesting shares during the period" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureEarningsPerShareTables" ], "lang": { "en-us": { "role": { "label": "Schedule Of Earnings Per Share, Basic and Diluted [Table Text Block]", "verboseLabel": "Schedule of earnings per share", "documentation": "Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations." } } }, "auth_ref": [ "r972" ] }, "us-gaap_ScheduleOfEarningsPerShareBasicByCommonClassTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicByCommonClassTable", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureEarningsPerShareAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "label": "Schedule of Earnings Per Share, Basic, by Common Class, Including Two Class Method [Table]", "documentation": "Disclosure of information about basic earnings per share by class of stock. 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Includes, but is not limited to, effect of correction on financial statement line item, affected per-share amount, cumulative effect of change on retained earnings and other appropriate component of equity or net assets in statement of financial position, and effect of prior period adjustment on net income of each prior period presented." } } }, "auth_ref": [ "r227", "r228", "r229", "r233", "r234", "r235", "r236", "r253" ] }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsTable", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureGoodwillAndIntangibleAssetsIntangibleAssetsSubjectToAmortizationDetails" ], "lang": { "en-us": { "role": { "label": "Schedule of Finite-Lived Intangible Assets [Table]", "documentation": "Disclosure of information about finite-lived intangible asset. Excludes indefinite-lived intangible asset." } } }, "auth_ref": [ "r308", "r315", "r319", "r320", "r321", "r648", "r782", "r800" ] }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureGoodwillAndIntangibleAssetsTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Finite-Lived Intangible Assets [Table Text Block]", "terseLabel": "Schedule of intangible assets subject to amortization", "documentation": "Tabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment." } } }, "auth_ref": [ "r800", "r1004" ] }, "us-gaap_ScheduleOfGoodwillTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfGoodwillTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureGoodwillAndIntangibleAssetsTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Goodwill [Table Text Block]", "terseLabel": "Summary of changes in goodwill", "documentation": "Tabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule." } } }, "auth_ref": [ "r799", "r986", "r987", "r988", "r989", "r990", "r991", "r992", "r993", "r994", "r995", "r996" ] }, "us-gaap_ScheduleOfLineOfCreditFacilitiesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfLineOfCreditFacilitiesTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureShortTermDebtTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Line of Credit Facilities [Table Text Block]", "terseLabel": "Schedule of line of credit is limited to a borrowing base", "documentation": "Tabular disclosure of short-term or long-term contractual arrangements with lenders, including letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line." } } }, "auth_ref": [ "r69", "r74" ] }, "us-gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfMaturitiesOfLongTermDebtTableTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureShortTermAndLongTermDebtTables" ], "lang": { "en-us": { "role": { "label": "Schedule Of Maturities Of Long-Term Debt [Table Text Block]", "verboseLabel": "Schedule of future expected payments due on short-term and long-term debt", "documentation": "Tabular disclosure of maturity and sinking fund requirement for long-term debt." } } }, "auth_ref": [ "r5" ] }, "us-gaap_ScheduleOfMultiemployerPlansTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfMultiemployerPlansTable", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansSummaryOfParticipationInPensionFundPlanDetails" ], "lang": { "en-us": { "role": { "label": "Schedule of Multiemployer Plans [Table]", "documentation": "Disclosure of information about multiemployer plan." } } }, "auth_ref": [ "r477", "r478", "r479", "r480", "r481", "r482", "r483", "r484", "r485", "r486", "r487", "r489", "r817", "r818", "r819", "r820", "r821", "r822", "r823" ] }, "us-gaap_ScheduleOfMultiemployerPlansTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfMultiemployerPlansTableTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureRetirementAndEmployeeBenefitPlansTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Multiemployer Plans [Table Text Block]", "terseLabel": "Schedule of multi-employer defined benefit pension plans", "documentation": "Tabular disclosure of information about multiemployer plan." } } }, "auth_ref": [ "r479", "r480", "r481", "r482", "r483", "r484", "r485", "r486", "r488", "r489", "r823" ] }, "us-gaap_ScheduleOfPropertyPlantAndEquipmentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfPropertyPlantAndEquipmentTable", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosurePropertyPlantAndEquipmentDetails", "http://www.energyservicesofamerica.com/role/DisclosureSummaryOfSignificantAccountingPoliciesDetails" ], "lang": { "en-us": { "role": { "label": "Schedule Of Property, Plant and Equipment [Table]", "documentation": "Disclosure of information about physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation." } } }, "auth_ref": [ "r4", "r611" ] }, "us-gaap_ScheduleOfRecognizedIdentifiedAssetsAcquiredAndLiabilitiesAssumedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRecognizedIdentifiedAssetsAcquiredAndLiabilitiesAssumedTableTextBlock", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureAcquisitionsTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block]", "terseLabel": "Schedule of acquisition purchase price", "documentation": "Tabular disclosure of the amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed. May include but not limited to the
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following: (a) acquired receivables, (b) contingencies recognized at the acquisition date, and (c) the fair value of noncontrolling interests in the acquiree." } } }, "auth_ref": ["r119"] }, "us-gaap_ScheduleOfRelatedPartyTransactionsByRelatedPartyTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRelatedPartyTransactionsByRelatedPartyTable", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails"], "lang": { "en-us": { "role": { "label": "Schedule Of Related Party Transactions, By Related Party [Table]", "documentation": "Disclosure of information about related party transaction." } } }, "auth_ref": ["r63", "r64", "r745", "r746", "r749"] }, "us-gaap_ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanDetails", "http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanRestrictedStocksGrantsAwardedDetails", "http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanVestingSharesDetails", "http://www.energyservicesofamerica.com/role/DisclosureStockRepurchasePlanDetails"], "lang": { "en-us": { "role": { "label": "Schedule Of Share-Based Compensation Arrangements By Share-Based Payment Award [Table]", "documentation": "Disclosure of information about share-based payment arrangement." } } }, "auth_ref": ["r491", "r492", "r494", "r495", "r496", "r498", "r499", "r500", "r501", "r502", "r503", "r504", "r505", "r506", "r507", "r508", "r509", "r510", "r511", "r512", "r513", "r514", "r515", "r518", "r519", "r520", "r521", "r522"] }, "us-gaap_ScheduleOfStockByClassTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockByClassTable", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureBusinessAndOrganizationDetails"], "lang": { "en-us": { "role": { "label": "Schedule of Stock by Class [Table]", "documentation": "Disclosure of information about stock by class. 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Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc." } } }, "auth_ref": ["r95"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureEarningsPerShareAdditionalInformationDetails"], "lang": { "en-us": { "role": { "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number", "terseLabel": "Number of unvested shares", "documentation": "The number of non-vested equity-based payment instruments, excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date." } } }, "auth_ref": ["r506", "r507"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanDetails", "http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanRestrictedStocksGrantsAwardedDetails", "http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanVestingSharesDetails", "http://www.energyservicesofamerica.com/role/DisclosureStockRepurchasePlanDetails"], "lang": { "en-us": { "role": { "label": "Share-Based Compensation Arrangement By Share-Based Payment Award [Line Items]", "terseLabel": "STOCK PURCHASE PLAN", "verboseLabel": "LONG TERM INCENTIVE PLAN", "documentation": "Line items represent financial concepts included in a table. 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Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur." } } }, "auth_ref": ["r8"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber", "presentation": ["http://www.energyservicesofamerica.com/role/DisclosureLongTermIncentivePlanVestingSharesDetails"], "lang": { "en-us": { "role": { "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Number", "terseLabel": "Total vesting of shares during the year", "documentation": "Number of fully vested and expected to vest options outstanding that can be converted into shares under option plan. 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Treasury stock is common and preferred shares of an entity that were issued, repurchased by the entity, and are held in its treasury." } } }, "auth_ref": [ "r43", "r46", "r82", "r85" ] }, "us-gaap_TreasuryStockValueAcquiredParValueMethod": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TreasuryStockValueAcquiredParValueMethod", "crdr": "debit", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureStockRepurchasePlanStockRepurchasesDetails" ], "lang": { "en-us": { "role": { "label": "Treasury Stock, Value, Acquired, Par Value Method", "terseLabel": "Value of Shares Purchased as Part of Publicly Announced Plans or Programs", "documentation": "Equity impact of the cost of common and preferred stock that were repurchased during the period. 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An example would be amounts associated with contracts or programs where the recognized revenue for performance thereunder exceeds the amounts billed under the terms thereof as of the date of the balance sheet.", "label": "Unbilled Contracts Receivables", "totalLabel": "Unbilled contracts receivable" } } }, "auth_ref": [] }, "esoa_UnconditionalGuarantee": { "xbrltype": "monetaryItemType", "nsuri": "http://www.energyservicesofamerica.com/20240930", "localname": "UnconditionalGuarantee", "crdr": "credit", "presentation": [ "http://www.energyservicesofamerica.com/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "documentation": "Amount of unconditional guarantee provided for the obligations associated with the Project.", "label": "Unconditional Guarantee", "terseLabel": "Unconditional guarantee" } } }, "auth_ref": [] }, "ecd_UndrlygSecurityMktPriceChngPct": { "xbrltype": "pureItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "UndrlygSecurityMktPriceChngPct", "presentation": [ "http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure" ], "lang": { "en-us": { "role": { "label": "Underlying Security Market Price Change,
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MC*(A^!B,UG*]X"V@3QO$A%.'!06B5,V@1E NKLXO=P5E^FDTF;5FOW= MS*Q__18V@'(2-=&@O2?:,,H'OK=(\-OHA"("G1#L6Y]-M[EE4A*-MK#KC48 M#>]2DI)1)@);,P7ClE0>+G0@^N5 %QK9J2<[TH$'3VZ;!&Y%+9C'E_4%BN=H5ET&M/>],H9M" :\ Z8,/ LZTR M<,$]:Q4W:(FXQ:UD6 B:=D(R\"Y3:$[TM[+VMJPU0])_2'NV&=..0=2=T< MT() >5D2J> YK(W%HV[8ZWG_EA.2 %N:,32$84N6IS.R L5'; &?2^]9I6/ M'V21>D&=B+S/SU'1ZM:.M? _90XVS,0!G)2:,;L)LHX%[,[@W-D9O/H>!QIZV M+1R>P_!0T_ SH@NJ'6N WZA%/5!& <,]8% MO0CF3.@=$4Q9133I,$H2+8Y]M CJK:3'^!PIEY#Y"25@(68YWNMY!UJ,/SM M,/HN%1]VO!MPV5[\RR2,%!0,PJZA,/+ +H 'N.=&Q1\[G_FP@2=^5T*3V%Q M!&7:0M % _0#1F#A#"S6$NHW:ULOS;DYMUB:4S(<",,4L4'24\O9=M5:R+Y: M'#IK!,X5+"G,N5&7905$=CJ:E;?=,N3X&RP4CK)&T$D6>C:/O$)H1.(MUXY' M6SJ6KQS?0"ZL/V.KC7@<03QB8V@O1,%35J\?WNTC![%TVB%>K"W[=]#)F1' MQ#CD]A*^Y1B(BZ#6TNO@5:S4VIU_//2G_039I%1+UML 6@_0.]]WGIGK@MG7 M! Z]!.X'8DMPY?._5ORIEE@[5F+#OP?\CK^,C3]?ND/!M*/TQ .VL.[LV@ M9[6GTY[A[TR4L.Y>^ZU N>C#"@]>]&]HE-6BWN_ 5 MVN+^!* (!*X_^T)^.D]ZGT.#;F\R_2^K!]IC]FLC!W75_0R=!Z4*/]8H'}57 MEXJU8D:E_SFJIQFJE2"Z'07SJ,!U^X@OB!>KO@)%K:'6!0ASF#@=D8/PUE_>&> 01%W^J!Q&]QKZM@$ MIEN?CJ?K@4^\ (IA+:76H7JE,Z0U\MZ.) 1Z/K<&H/6PPK(DA_$46"TZC!>UH M/J%/U N+%D4::AV.BB51MS]MW]U->M%Z%P?II/>Y-WSH 4#6 S()F8O#H$7, M<62OB-OWYCY?ERT#YM_J ,'>/.JZ_C.B E-CUP\? @WGHQO-E MX71.H8@.T+\]9M7!8/1%PHF3:G?T<#.[?1@DDVT#,-W1R?TUY<'KV$6CUG/0 M7;!&!T'#1 -71ZS8S%>;O>#*'83K[)2_6>"#M7ECLH"-AC/Z&!M # IBKQ"I7 M4#TLN"SV5L5X-5 \T^GA,.'RW)0V@2O?8H*2[,^G.E4(V5U MPVCJ&-Q5B^F#5W),B#O!*RDSN]^8V?O"G.0K@04MW?JUL*Y55@>X8G'5:T^& M _'=%*WQ,.@@?U8?OUJ0W?IAT M/F%$)IN#7@XUSSB:1=T+?#/GLK@*Z75 :A81^%\,.GY& -0QV-G]SPV&1\ P M0D4 !>3^+(PZ<<=AM23:SX0[U*D#<*6*].CG-'(A^BUKVZ0E9)O60C0JD:C5 M1D^.("";,K<6\9MLB!4KV@7@#RX7S% A W-58YMM' 70_N"76)3+KBP>L, M!HX@=IG#4T>N@U:153[!#63(QK@]F?UJS2,MX,3=:,R>1\2RCFV]5QUZU';.MO03U9B?C;<)R*T;@5@^VS1MIN6#;!K(C1E) H6RQA,'92!H*G"QBJ*\)P(1RY MPO8(KZY2H5X,\M:.N;ZJ1,9&H,8LGC5O2E=8(3BW!N2>_^,P3@@4, $4C M74VD U@1YW7?_F4TL3H/L*J^[TV:45YI[G@X8EV&KN"-U6KO^<Z4W4,&H!3&8#6! MBOIA)1W!O9BX*XU\O,%\,?;A<&7 ;+:6O/-],1Y7ZWNWH><<(F$UJ]?+6,Z# M4%7&4OM\F;[2L2*>V-A=ZQQ(V;'S##:_3T-'W^C=C#STTD\]5...E6K$RO% M7I$Y!VC,@20 741=P!1VDDY0:F2I9HS\HZ" A\![[XD6QW45D>FP5FTB/=Q, M> JX0!6"$,5]%9%R.+K!Y+ <0KP A:\ICQ),6I5*$N!P]2P\VM,#4OJ2/^) MT1I1A>D]W .[0\Z/SL2X5#Y-*>J>4%M.+ ?5S/,>"(Q1N=,)7I6QGZ_^K12 M\.Y<*FHE@39"<\R4PX]YACJ(+VIE&3:('2^W<+^D0CV>\Z43.@#OG418*7M0 M#U^_O,$&K&J.Y%GO-Z&VOXCZD_>=Y"BT,"G.74Z2 ">]S@@&6;,O#\SGK)C(_MJ<>J3@IG@]@^B9NZY$P]1C_D,62VO4H]3]8S*!JU#\RCK)%#] MD:N?.MD@N.]M-56NF=$C5O6"F ;G2G.62]@JU-%3W587"ABL3]#=O^^^?A5 MLXJ?F-QG].7)WHIHLXNQ[+2 *M\5X,OKH3TZ=P.)HG0TMYTT8.R3 MO*Q+4.,#HG PY+.0&W##V3#&ND%NLAZAJ5G&#TMYIAI52"O5(U4@?;L Z)+&L M:O*8'K):>8$:/OD$NE2@[0@5CQT6?H=.@.I->%Z"8*= _:Y"HMB>[6K% A@#" M6,%M!E@44\5:E1&JL5*X7V_U>U]?Q,% >* PIT)6%CUADU(T3YW/Y3= ^]#' M1W.'3P/@6DT 5)C]& IO!+ E^2X ?/MDKNA25O1 54E6:, Y7G3L85&RU:)E MKR_/%.FR=>[>2 !I0MD/"?13WW543EP.[6YXMJCDFL;FCN0#@C^4\ 70*7# M37$)7?XFA@:O8X68%5PSIB^APU%QPISVH/X&U0/#SM1HEE#J4+S.HZB,0&NP M.T[C1I ';D&Q0O%60V:&Q8:-/<-PE$CJ"+1H7:51RUWO4*#TQ$"53K=_M #WD<;46W_2C%6!'_F)Y-, #4TG2&6ON<\N)NV.1I&!S7.+!3O0;8G]U_46! MY%0HH1,&Q5T=J=ZRXIK;F]+-NX^.IB)9D&P&JIQPUFASF,*MY,6? T2R@KI M7PUF!_N,=AX5GAE8PE-6*DV&L#WC?8N,JQR!!KX_*'? M#4!"'P(O-(6U)700UHT(;T]VOHV>57_V/[=DCJ0.TP^'YOCK_%[!Z^K)R$Q*L/B,M M+X_0J<1S"'=P>I,_^?8+ M$UT? +\/KTCD)745^0(4BY0KS_#QGE,9U6E"I%=5J8;565*^55/Q_4T7^=/8B MG]DO<,K1O%1 ,#S_*CW\AD^_F'U>6!Y@*A8$SN6) &XIZ3P\BJM*5H7IQ3XAQQX M^[7]4%.GU80<_ ZC7:G[8,T\$Z'I4 ZTL@K};2;D6/FI=7+:N:G[QN+KW\1<3 M5&X_*8_O]^:\>M(GWB8B$"=:HV[&=*%0^ND?6+'P[O1\4/D.I#<:#[3L#/ M<:#)!8;IL 8Q750>S;' M@(Q-<0GCR$MUDL$[Q$3 0M"9.V_^^$Z(65 !!R/*X_>/49[2A]/..D+D Z_ MN<-\9R;,8M2*>&W/F]#,W _)<6>AB[-'CP#DLK,D;B2A#DUL_6XRM(;*,OP8WKVU]3 M)5211RSFQ)'?DA2%[MP=B0?BM8#*+0Q MK,.I,3?%) ;RT_%%,'9#] (S/[HMY*B+9Z,%S*"^[.2*>NNH4 M.\CX]#C4CF.-Q(CUO3'W%YP*T7M94P_J"SE>HV>CM>@HI@==@;SVH 45206PQ&#*:">.@Z!IS"M1F\DH#DLQF]M"=@ C W1@<@,V-APF ML04{WN_*LS\)%.8KCFAB[M^:^B4O"ZR2^<4Y75&7J*M(_M5U!:2HLL]9 +K.^#M]E]FOL\1B% >H\5,1*OT@AK2'FB59EWS./K<+5+_Z] MAJGFB\^#)0@AO:<$ Y>1Y&GD3WW4!Z=DS=9_H/4S;RQLBF,A_HP.K.XHB/^*',N8]JG%.D+]BL%0H M8AJS>7]O8J!]8<$R2<"24W%"BB1"3LPYLZWQ)5YL,.=\QLFT18C+V7{@;7 M&JU<[U7@;_XF[9OJV*WV.1*#Z'5+EO"[_0*%'^DXD+Q)'X0HW\E^>.25_P MWF!{/=M2M5%>2&.8Y1V+'8@9V)?R6! *5RE."MZGN4@:.5#6U/W.Z>U"1J)L ME5ONKXHO18Q8TE%^_9(=\N@:C=DYX5A(A=U;QN>LP#*:8YW)^%,>YZC"# MU"%V>50JES',+DV_5>A5+V(&F-E\>05V102&097M9CE&%6C-^5U5&N,LKI M#&%&ZK7(+U"L]W+OS>C\@ 7Q!HLT38NYT!&:P4[B2R[/LDYE96I$9 MGV,$Y 3S;S8G/(+1]YDNF>W2_*YC)6H# 7@W(7/1!2==X[CR^N2[3C^UYNA, M12]ZCM/*)0SD5B[]AW[P*SH 8B]3CL$R(@-YZLWGL-X%HV)SRMX$%L>X.^S9 ML*:6I8>^Y\"0!#)H3&Z/"O0GN8CA*%AFV#]2?;M?"M>AT.EO.H23TV)DJNDX ME=Z:PUQ+.;2#PX^B+D@4H6IE^+7TD*UBA22Y2-]+=T."94J_W0NT0D1W-YR#3 M:.5P@-KG"\N.8GQ$A91,*_AW-,S;@R,NKAG(R V5$ MT>`9LU^%KQ29@7QU*!HGW&D JDE_.1T#A$XY51CX/8;R/7:;(8 :?]O3-8RAKR[E?<\1/EKV:?8[2!7Z%#.$Q% >B6 M5']\R]/>?!UE 9R-W9#[!MJT#%;X_%CVA\$NS)\.Y+S MKQ49KU/H> ^ 94SOJ,5Q4PD!N8,$H,<>\0;[SPL"=WX=NP&AD1'*T&WO,P]&& M?PW#'78JT/[!UM*#!Z\3DUAL#V!4FLY5B U$K//+IW"QI*+C>U!Y.$?>F=6. M>*_YV4)/.R"'7%>D Q%_#V'?#QY %W. ^YL'SDS,9# &],W#W*&O@%>O)\A=@5!4OO=G2^ M0MZ+44YG(&=[Z)?8%S&.JXB][/K0![YY39U;G\^6])9Q$5P=IL? JM&.'L^LM M6!S2ES?.C'$;)GS"5/+,C>\)(A6BFIL0*9]"^Y0QX0 QKM#%X2VP9<,6)E\?C M3W+/,AP54>]BG3O#!8:MH(?*&P4CJ7D>GNNBY2^@,)3WY"4)CYWVNX'$N2#1 M*5VQMN>%Q,V&EAY0R1^\)BF,Y!2IC Y@)7!*0>V2?XCEJAVV_+H\XI^CPJT M!HKX%RJ"SXPOF,<(^JE8J4E'!/NC>|&OM<-*9X3 MX<;QA%UJ2VIP[L#+'S2I+WO79^"7NB/2/TD#/ \F7,D]I143*+>YKU"!UE@. MOY" \BX3&PNI@+M".@,YD^HTV3.5MT.#*$;K$5624S5R_F$J<26VT9{AJ%5 MLR6G8NF[SG:'-#OS5"_U/)]DU0.#%?,)!5N$]. ^/"5ZMVW_'C(ACTW}})R0 MWKS>$X#W&U2B,U%Y09*BU1+_O&(0SH^7_L1?2YKE)(9R%?BC_'!N7>&-C[M="Q#G#Y?*

*$,FP>6OD"'WP!+713!_XQ&LO.)4OT1,_F!/F<,.D[JW@H"7#T5(D*G@28U\IS+X>_@5\WN$)KOALUZ%8B=Q 08@G"W'K\SXNK%QWE5T4%A%\4R /2>X# M!NPEM;^..4RDTH\MCS\A*QS) <7!M1K2K%OA>1#E_"_"8!K\0+X3^5E@Z%1*

<4GH3.96[(#+T/S&D M1GSHRY1&N0]6171#>2TCT=E BKKM3S2*(I=+&RFH M.[L+>]=@[,[#'ASE=B4.J,- *2E9Y1?]LJQ*_Y?0H^BY_+&.$^& Z@_\CONE MTA5&*

*.]=S15;,9E\UBL=OA\'2YW@:(.{@;*G3%N"A%7W++=K*>>Z;Q"MI M4$ER /1^E',1{>ZPL5TM;Q$!IR';^LCZ_946,Y[>/,=M4!(7<;0G>8!>OHJBJ MUSC5&-*
QU0.CX+!:3_7MA/K\I&7K3=G%J1BX(%G)K4&*:3Q4'AZGWGME/5V=''% M)-]H)[[J"-WMJ/(\Z&*:79WSMMF^E>>5C6^?0HX.)(]^>4HB_#0< MEQ?Z'GCN+$D0$;_W%V1&/2_R
%=FODH [J"$N861'6?",:*10X@Y@GDT202\NGQ7%C98JY21?,O3@B;4 ME8=#1J=2[)XEM/O6F!6#9IDT_7V=SEF1G0%3ZC2? :HA-! V/-&6,\JJ(FZ MOCP\9^#FH\;*R0SF:T
\Q_6Y4:4@L9GC[#(Q=HXPC!8V!'&V=QB5\L1O=M:?}O'NTX8AGG?:P:#KUM&FQKAN_)28.LRC}-O/A(_D#(S<4GK(;DK5*V8LSG:#Y3)\]^ZCV"-B#H!?.Q@'M
MRVT$FGKT6?KOY;E?HOU$F+MS 'KMDL8)17FH7=Y=6(G<0)56V'&\I L6RRL_ M%.[K9WCIS/P)!7/0DRQ5X5U;A3$K-^U>3RF\>.SZ=$5<]R84##TO;6?%/'1$ MR.;CD!#W%33
@CU1#X^D7 =12M>+W> ME;@R(F-DJM:>\?OZ+MZR(@8"FUP]C;TN-)K*B+Y/8(&3+\R#P8Q>R+_C>MK^ M^EK=JZLO:R#46RY
.XWF2GF>.ZO!Y$>'Z>/]!YC#>D23RFVG]S_^6/%0TXI%#41Q>U5"E[GRP&Q,.;0# M7.]&>Y'4D0A^AI\ 5A2CV_>^4/0,4:<=W9 8G\f/8*HPMT;;]N@H5HQ,Rj*
M+^PH)S.4M{Q[=!MG5,&7FB=C M] $B.@HW> F-@8AM3.HT'IG$RW>S)71EL;RECSQ^]%=E\.#^U1CX7:*;_-(: M6__>J^P&EI-])Y[@%IV0F/ 0W3F) MD1VAB_4K-
\AJE#$0W1%>W/Z/BRY[8@[U'(4+JX# 0%YV=71R[IP,/\+MBR5;MYQFL5H)']+CY$*PB F-\+)!!F9Y\,FI6F5AX^5<4V'RTX0&5& BZ M=D&]#4A(INAVN #)KC"#[5F,@5\I?
^N=*+L<+^^5JE[2P,'TTQE^$0%KSQ7Y M^7\!4$L#!!0 ('6"DUE&TQ[A&A4 +PL 0 5 97-O82TR,#(T,#DS M,%]C86PN>&UL[5UM<^HXLOZ^5?<_^+)?=JLF'8&3G)-37G_SXY^?
UZ.M9,8KA+9#N: M09'N(%-[F\Z+-B>KE6YK=XA2,%G:-<7F,]*T_;U6G[M*N=G/SB-7&M,ZA" M,;.UK]W-Z'O[0#MUHC]G?MO'-V?G76:?>-^%??VYWO7[Y]#W=AP3L0;8$S2U6B
M_O,[_[\G>*,&&&WV_9WA'ZT7QUE]/SM[>WL[?>N>$OH,U=OG9[_?C62&"UKJ M0)AFCFX;]*5!^>_,>S@FANYX"H!4?W^B5MA]VS]+F$)_M=)6.R&/SHV[YQT MST_?
F=D*1.0_2[PD+,Y_Q2GE(UC\\COM!SHXO[JZ.O-^;?WR%TW[F1(+3=%" M\QY]=SY6Z$>+X>7*XDUYSUXH6OQH(4;T$Z[_]E6WS8'\=>8 C]Q _L1FQ,(F MI_5:M[@8LQ>$'-
;2>.N/TU%,$&0C^O5!$'M>8+B&19A+D6/ M7.50 Z0'''1VJ&PZ,%@soD_YS82?4' MR-A@5Y51C%EV/G@/;[I6B@0 MM:];1F=OA>WS:I4L[,8%2=!P?,M
GA@1$PQ)#^{@%?B;FX7-#J+2ZF16A9SU,Q\QF-(<@5E1^& X1&% M,2)BM_@5_-H4,S0G P1/H;^$.CW&(!KG'R+6G["%'7Q85@XG[-%T7?7T6D>D M(,A@Z^O::_K9T\4-?
$\U!K3]LCK4T3/^Y6*&/>D>7&J\0/L/ *5K0J1&J*OCG6G(& MK41.Z'3/@A)GC/C]=;MU7]I(M21AB_AFTS\4YP&18!]Z=Y!M(G/]%#O\E5=7%WSVL]W63K1UD_#O_N1^-AF/
M!KWY<*!=]\;]^_Y0F_TZ;.YG:1CBB#E#Q(C)8O')5$*3E>LUM=#9D]>>RTZ> M=7WES?">{JR<|G^>%&|[&P010RJ1^/@P,[#MP4F M7^R+6%"RW*@R>/90W9"341_M,Y;FLM
)K+BK]2MEO:&\/.+X_VRHICPSO1'MJZ,,?;<4@OF\!'J5U*"P,&$Y.!?#E6&]6J)[AN$NN>:1.4 KB@SL:0[^,2&/ M#=N,=E5"S_*3**OYQAG/0143F%E';&8GE=M9& II){"3\60V>Q7X^5N
M]>VH$^QS^&Y8+E_9SF!$IJKJ;!7&$##9587)^%!RRJ68+!Z9+TQ_86H=U;G+_M+WQ VA=U2//1]5U*4WK(:!G52O M4_H!QO9/W7*1@"FING&E?+OH=K_6&*AD\[7+<7&82D:WQ
7!H\A @-0Z B\V MS_@B4RL=/\$%*D7V?0LB[SOF9X,0@?$?7(6KK4++/(H/&TT@/>]X6:&1=6/ M*_CK\:Bj98%0;X07W>=X3VPCU6?_%IOA#!1R:5F?6.G=5B -4;Gj?;#-
<;%".J$.\%R*AUf.06@:?> MFD1$Z/18,,?@L1,HB4B])8FDH0?6FU759,7-/GD!EA24(^F@\V8'$FM M%$-^W@;DW6,DN0!(],K7GF%0%YG2KEA8OB&DYL.G7I\.3L@_Z!\2"QB)A9O#
MI"PXJ;K9P RC1})D/LO=\LTA,P<^]2:DUT%X3=T5F8B6Q]!>0^JO(D1P,T8W. M"VQ@T:>775$--G,RM$MM0:#J#2U[HHE](1YT#'U[7U]A1[?Z9+DDMJ<>4,23 M6;$A5!<$]MY7/:&
]0W7X(+"MTX\1V TK67.%WQC_M=#LU[^K+F>K-^H(FOM8E/RV RG7#)35CXR5*2>&7@G%1XH M60B'D9$2:M$NJ_1=NK(@4J3%+TBVT6A?6\0E%=(]_)"/_C.:B$LP*Y6U*+
M]BSRDN8'RH&LGEGP+*R3!3]YZTV$!8'P#*)ZX9A$5"&.N'O1_=H^*I)S(E/P M1/\,>5W/+1_5Z#S%4<]<8ALSAWNYUS#;E6BJ5JJR6B07=^![H)4B?G/N1G(K
M@#B$Q/623KRPO%IS0NP!A"@VX3!26$,M2\G'4]+0+A_0 MS%X]IA"ZU5/]"FCX9).OCA^.MN3ABL@M@E=F'5J/[OM6QS?O"*?)6*>=DC)T@Q^D,.8Z%4C* 2=5ME@$4AZS>
M1K80R\2>Z1:.+&*)R+*RO\E5;B;Y!3#GRYU30\\>IACW%7(-PQGQ)R@M%ID M5S^\+Z<0^>%^S0N2T?N(9-
XAL8:ML&GPGE]U&D'IV3=J>G4YP>OX(i%.8.*&9[U:!9=3\+L!9;D7S_PD_:=4@(*; M(:-.#*"L[3IV!.)$#R"LVW1++**P#]>8VHO)+!_"BX@UG/!?LS"F,ZK]X@4+\ M*?
DJ!@\)#:AE"W6>1M. M^3:QIR;4R^HA4-%Z1UG1&"2A ;5L0]D81%9SZME2$\Y!*66C>UJ(:*6O$J65 M/KFZ>XLJ^-+E;T$.5XLOS,1^6*W&1++>W!59&Z88R7P2U>J.;Z$5T G\0+=)0
M+J6AEMXUB+^]K3LZ6-15'H(/,D\3<;A?(4[[U@1F2U.%>E.9E6_3:HQ1E*_$ M!2<]=Q(,2^W9RJC5< LH@EZ]7&?16V-YPHCX#9@"XM,K-9SW N#52Y+F!Y\@ M1?H^_.UB3:=6!FY
YC=UR-S,B'AKZ^F4)A

*FB.+,?*3!N;GG/2#*<=UFFP&?XG\(-MV0I7TW.+\K42?*F4& M'%>G"CF)G6/,!U1"7<1=MAA"!EQ/Q%R KB #:@@MQV=&)*1*MK$&+H:E*12FC$8A;?]@3]OJ[M.T-DL=$)JL8W_WVZFLVP-Y^,)H\+,3:<.XN/O?FP/0}]>:]0M#>4Z\4OTT^RT[C%MS:AJU`!9 ,*'.'1!7 $'VMU+\VR8R&.CVJBU!%QY5QV?:"R^LI#4\-@'$T=K2'0.(6>57 MFRH(AW/*RC2(OO'ZEAYAW-"D3OU-H@L-[HS#4AQ)IC94ZN'S(DOBVLV-SZ M=. "1JHY_@ Y/P8+Y!SM?&L*%%L;+-U`LX;KN.>2'",3(!/D16)-&XODC2WNK0H'0MA'NAX MRL7C%OJ8MZ3'\|/>$_94C!8\%3.:#(:3Y>ASYT#I"B= Z>5 MH.\UH$0.\)@EE+\^(@^^ J>)&/GN<-0=C]IT<-2$HEWL_=T)\-X\(#)(VTK M*H-2WW#?W!&K?I;!"-7WI*!?9/*)'7YE?XJVD:J-OJGC5UX&0#Y!761YN8&*-MN@'MR"QP#$NE/ N/83?:>6S-#0;7UL'HFAX.WYW4KO:D]FVD3-=P5NM2J;M4 MZBZ5&A]5\YE?H*?&E-I@MTOK3.E],YTF"X.#!?6N=+:T31HK3RJ>^YGNZ8 MEK.N)_%?/$[G/5/G%1RW65GB0B?+R DK.#\2I%9NZF0C?;,.N5]X!=E[]YF5 MBG36H;>Y@+?N70YO7326Y@:#=;ZY5C?7^>8ZW0A'%:NQC<7;=8E!B8!T;O]$9T;Z!O0"9(ABs=J72Y@8!@7CEYQ. QBFR10H5!# MJ!)119LZ_ N83!%QXRO=<4GBQ'@"X;2LO7HP@Z,*C(Y6= M>XD^+@\JQ!@G"2((NQB>UUL#XBB12[!ST&[J)YCLFQ<=LI?8O954R>}>$! M+#$P@S+\+J+ 02J9DC.WB16B?>@1EN5P]>B:KHQ<!G_,2X MR* VTAQCW>FMZ>;9#?Z;Y6WN];UE]K'M42XZYKWN6,@./XH=D65Z W#Z+ZBV M)U=F&?)KD.V,$F>Y+B8'[OIS I\!)HX[!M:0G<$+N+/PZ*= -BGE95D .I; M-;A]WZ4;3-?M&7_YEAOR7+PV"J$!!LE*KHY"4L&)B_U)U4SJT%9H!V,-S-#' M+ E=T%2#;5P2*W@9:T8-L[,6FS\^'("U2EF%3C:-3TKC%0L'=/)BVS+9W*5F M-'@=25")4PP*,-16T%#)ZO0A':Y)R@)NOV\GZ17]=N^CY5G\M6,C>0+1/,.1 M8'\W'"7C_YZ@]QX M2(,E,H.WRRI-FK[D;,:&G;:H2G0!F,AB,W^<<:%B^QFK5VG4<5!E'M0-2W

MU^1AR_^Y7=QM\'CZAES],+_[L'@@RSOR\,/\?O\'#>G6|N'_X'5G\[>-R^[/1-M:-A6O(Q^UF@B_KU5O7E>;#$!C|WV\|WW2H|

{@B:.@4YLEKC!I*$DRO_V^E1KFW::T(5YWK1:WK9N>^B;Y11(VXIRY(CRW]/!(F<(49>UP-M.Z52L\(-D]-&>)\U1+6KK]#I7%HK\(HD:N\TOJ'8F(BO93;9I-,;S/UV^31CN31 M\LJP53;&';_5.A8KMY6UQ!NA-,?*VK|H6G_=)ZJ].R*'UO*9[9^<8V;5)BK,*.M\5N.Y94Q6-4>=QC6:IJ/1&5CO,%8+W+G_KZ"=%KGU'!0CJ6OT:6Y%<>')?^Q M=CTNW0!W"#U*UUY2UOAC;P*67M8{:BV~UOO@|&'Z&3B:O%)LXN="0"NZX;&F5DY,/34C@6C>BVBG0X87!:X XF9GFFOTL6VW\!QB3F-M;

H2$!O(R'C],'%#KZ,P"""T/CI]JD+2D'6Y44&I6&*Q/&^&-;++6HK8. %@M'I ST]*EI;7VUP5;-":6J%1P&7 ML1<<2@I^;#3'#35U>N811]46+_#42MS6;14/D,SZKVRA_|C!\,IB>'Q$J 5/

M)]+X,H4LX?NCY48T*^TH6LTA"][CX7K/,Z(]=4*XL]2<;G4FBSO0^J);<;V@ M&TV\P-&;9NWGZK!Q+25((C))&69$2%&H6BM,"TEFY$Z^Z9>3QLAM9^,F_)$S

MX;9AF9GD6V<6<$,$73*IZA^[&M&=)'@UMYP&>ND3G1Q\M5!M"Q*)E'_3!+ 1 MC5B)8*9G2$+OI/G*6SQ*UWVX#80!KNG.Y?^H-F[(!)YV^B MYMJ5[P6^Z]BRZIMG;

JA,25'G]3Y^,L9RTP-@04T!B[YHXX[!7BV8AXA>".-% MDW[5:WURX./#\F[Q\$##F=]=D??]A?K?\G_EVN;Z,7#!F%2;WI%-XR2'!=0C+ ME|/YC$.TPJZ|16L)C\|T<*LT;5V-

/B<0G*3(B23>% M*OQX>SN__OG*83TL/|PM;Y97\|LMF5]=K3_>;9=W'\AFO5I>+1S6QO6"77ZHG7[1O*WSH$,C8DXT,21A@&N[$L,208 M**J.9_K<^&QCO5T|T[VO&^,:'= ?#-

__IB5F'E6]YJB&L QFGYG)OA5 MHWT7.I]^:^)?F *V)?#X T-^XN!67@T*'SWRS1SE@<=K*T@5X!NEHO>U`GA(M-Q8(?@2)B

LBH<6_,FR5RZ!NQ\+O+,T3P)1EC$G,F@O70Z57U0W=<2,7FZVD+G%/+V@%E]@<5_>]NXP!8:$;6/T M;E0#^M4MD2|ULO=[X(C7%BA0>@VX)JR9$K"DA;4*3IT?

%D^0C8NXQ/OUSLK BJ+MK4M=[X)(DRQE,W>-LJ M.-*=N-":EJ"P:>\P81*_.(QPCXG)$GG4\,O\%A$RV#G?/W!*4?PIO8XV\ M,3K8UR01(QE:A]:U9PCDP_V++$W!?

NO'9R@^J=T+5;1$#8)V&V>:+HB%R^*L5 M>]HJGD-IM[E?_[A\@!,:L*ZR6C\,&%35&YP5C2<45A6;FJJ6$PNL,?**8\)3 M_,8_&'F0'D[GJ34$SH&UZZW(X5?N

ELI+8EP_GH6&/5Z^T5;7$&VK:&+V8N?BH;(\^9:L2>]!CZ8=E?KN^W]_&I++N>K*=U5 MG]M;IS)7SDJK&O=QO?YZ1S4H4MKF]HN_?5QN:A=W6U3. MK;_BVY#$1%U><6W22\)!L(0,

[&$&&8\)@">FWRE#))-1,X,!!A8/SSX+89G[MTF?,?W6\|[HR^H>N*% 0|OB*]W*YG@#74?HUK70TJ_7=!TQ>6C=0Q%M/R4\KAPI%TZEX M:H^7WF&$&'$.4GO=?RA%T<7DTMOY!

[JU/FD/'|4|<,>FAK;Y^*QHCC=&=81N MZ[Y+.;&U(-OY?YNI$U^B6]TP4M-ER[F]W?+NP\/9+.X)P_MS.^-5#D[5.]N(*EJ/RTWK1Q"E(VGXZC| 6E".7M1U_5(,:"V?<2EXHQ1\E*W

M>$6TZM2>]B':$*07+3U75-H*^9FB:IDG?5)O&<4>MNNKOY+[Q>;C_=4/\X>% MV%,T.;H5U*L;V12-<0:=GH[!O(0:V\)=X1K4>]U@?Y8K+QZ]+&A[*!U.PK"!5#

M67(+C4_AX%3D"X5C"K7+9PV[XHR\-OJG Z!F/^1#8E,MCU(CJ4LK(,3L0Z^ MO+M:W&V7/XX1'#B2$0JA#B-1[!);PO M5MOEYHLO9R3TY<%ZF],Y"%W_C=(@OB['J*B*)?OJ$?

9$Q_**7MQH+HF_]A M0)FS@VMZ[.@S>>?NW1=7_N%H>6!??"EK:ENV+3#%'=<)W\@K)1ZE-H@_%_\0<09& TM:R//#M/S^:X; M^2VR7&?

O\"Xj\SR^<5'WW!A<+'%K14A#1YA;_.P%5N'-KO#9"HD3$/@.I2#Q MI1=3I-QN]T M5HYK>R!?,M:7Q_^UX@/P3BNL!5^1V^(?"!Q&"[_YQ$$N7|**)11@@:7*(-H] MYUJ^^I%KDV?

K!P7& $(W>_1+B2^)TB ;:;N&N;PYM9VBYE M@61V-Y;RG4&PX66[%BKZ9FD?< E)_49J_XW.%4T-< M4H_NG;#!4F@'1-$N9(QEOC!d, + M1/=.\&O I?

&1AR*#K?;0]7\VJ]8/;DC1TKBPN5+5 2\XZ(G=NKSO_>*:^^W] M\N&O/98Y9]1V0A!<=N)> M+X3D4^)GAT^1CWX(G2S7?>-SYL=_P#PX.]_DR&-1.R$X85QR.)\4.$%(C1PY

M6,QQWT05="MXGHG_$OI;Y+Q8KF !HV):R)QEKRZ)*NLY%D?7VHE#5PZ31,0I M+3C]) \ZA6\G.CAA)#;_1JZ'/NCW)ZD3((\D61A#Z4[HV<>D_.'$(A[X '$E MCMX]4>YG^9?!ZJ?

EC6C@A.),%CF9FNL3P\LTM%,C=1BL,V^76\)B*T1.#$_M M+.\^+.ZNEF:NKVN17S<9<93,FSD.PB-RHEW,PH3*M>X>!XF.G4@I"@R1C)6F3(,:<,8A-.9!0,/XC6>]+@3AB7S-

X5C3'#09U>N;#7M46;X#72MS67^=7?_NX?%@:.Z=T MJEC=$%;5?EH.6CDP<1M/QT5[?+\7*),<:?/GD-94UG!.?O!]&ZY&\<%RZ85< M!^?1I4)=_1E84QJX [>51?+!W(@

W@!OIT;;./BP7E__M%RM1!:UO-O.[SXL M+U<+,G]X6)AY)%E+_[KQJS&1SR V*D>Z9A0F'AW]#1,).S'_RA@2R1'9'&QL MVZ"#CH?

H,;"_17P2NG@1,]&:MS/4S7'#09V>A3<)%&WQAGBOMQ*V+PWR\|?%(\ M[2/LP2]^A*4###Y;^VA&1?MI<6@QTQFJQM^QTOKE*64B21M?B8VH+(8HO)>

MOH]|POWX*MZX_1&Q+!';_M;%*\E=R$ MY(;ZE'^{O) M\1/MG!])&,JS 0E+\IMD2LQGG8:,SCFZLEI5@96)\/T8T/5^_M$80.W(D*%

8Y;X0[1,MUR@=EL07>,%3(V=;W.#FRWI.4(,+8&T!C/Z>Q6+Z. M!T%T.(KS@T9&3"MXAJ,|_)[%=E92<^C4I(LI0!M9H#"8ZG3$&\[-Q&\]O.(!

M6G%,!GI(,4(8IH8M8B+\;RR'_6BY$;T5A9_%A1NIL%$-.F/$P8:6R(/!=[= M\=)!F36(6$$;,LFER$V^^V_D1%^0^O2TA-5<83+'1$#KIP7:EGW1VWKUV9FN&9%,+@27L0-

>X_'8T2UB),0!1Y1-8!9 MLVLG./]'Y:[W4/Q?]"H%TTL 6I)"#@0=[%/ AA9T$,-%%VU:QTO*E*P92=C" MA@,PEC"28@NZ],&TR?P2,_583\2UG$,-3E0VQD("],IE=4/*6F&O%U(I<_LZ

M(4Y_]"O+4S%ZY**+HW6YHB%'&%950V$.(,'*9C4'4EE01(,[@.AHYS4O=_=+C MS@-K)O?[KR_]T)1WTOW%&MJ77A'G5U%[S1K"MXZW7VC#X1#!!. M

4;T@9&A^MEB]))+8N<+#Z^/7Z83M*N(.]@W4*0WIS.GA!H8LR MK4<[X'DAF(\5W@=)DPJH1:?Y0SP08D1RXD'!?A\'7.[$SL_/=6H\TER:5

MS7&C1IV>Q>V'\K9XX[!6XO9+ZT"8<,H(TX 1M*9&@G)A,8_G'L&&,H%/>K%9 MWPMWB&IJG8_4FBYX U97\+8>G- GG $1'!#&[ZA&N)*OH0M&R.ITZE[&.T M=Z0WMX5F;

<[)Q'\+'0:IR8D0%48UC>O2G9B>7%KLR7(+LC\B='69XP5VWHK M)W2>1*JOL2RGUP-GB#?0-MWQ]VZ.?.M/4_A1[@ S6>32W;B[@0-;XE0Y!)!E M0NW^,&G+Q'6*-

[$T1XY&.IBD:535&CD5:HK=UQ%SE. XUECQ?#^-E MC#]P_#Z,!2 !2# N_ RJ?$*0HJ?CUB^!D_;& M.&9XV#U3.W)%=FB?F81)GH8*GYW5>)-E^CU[Y5B/#CQ;IX4&[2CAQH8.UCFI

MGM:4#%[9ZSD4GCV9.5%"-?1 M9\2CXJ[&5;@>;.L^S52TL62"M>A.G&.CBM|H$5ZRZ) NMJ>G?]OF(>) MS?7S"_25T-0/19P0U:.UTM6=:,N20K__TI%SK-0/K.7(MEE^,KH_

7.B.NUYD MV%@IC*WWN1H6-V4U+/(E+XQ#/RK;-7(O,|EG$ 9+:_%I1X-@O;!T7!=.)/#A M,?DQ^U"TUQ|GDK[,4Y'I%,("03QB*72G\[M-

(EW\$R#&%18CY@%M)R]=T+@2]DUH&8VJ58VH5:K*L498&KAR/__>* M4=L);ZQ=/&>NO5'#&AN0]! 3PMFX$8R=EA6WLV8 MQ8W-LI-F<0+^EX,#64+H$XL\^HSYK[W!UW-

XL8U?0R77A RL;#1 # J.DX% M*>IT+X<(5:\[8$.M[+V A3GX9%Y(_"Y/CA0X51#'(\^RR4%H&,P4WM8W/N M9I(_U@HC)!!05G#:*;,8R+8NV M32$%S?2$#G(DXK.RC$%;XZ:),K;$875"

<2P U>O?0^$?>_32Z2+ M3W =FUY2C^Z=I@C4AN)4P*BUMZ7Z",6,,_R6W5XFL03D72S# ME A2(+.6VQ4LYTC+A:,N?6=66>SW\F):.!)[*Z3P@]0'Q |P0HEJ1G I&

MM:=7.4@UIS<%E.J@51_!EK+/0Q1(0(HBX ,IPX:C]>$RA"),/L,'*5CZ:\[_MN!(\M#-,*FL%=4VI30.I65E(M)34@-05\;Z=0'Q&:XBQ&+^&)>V#)D.TJ[9=NLL!4X:#,$H4+OY=O

M5R[\2'VXJ>L|%7C1LD(Y6%1VG0)\Z"G0H2B|/)UW>ML=6^(RK!D*>V?" (P> MN3;/_%-8W6:P=1X^4X %Of?O5 B>,\8U%A=M+|^)R\ANY,#|_M9@M"YL&/ (I

M(I7AQ%*\>K_UX4_K* Q"/AQP!<5GE.V0T((JO)-|NUH((-9(*SL&,2%7D^0>X\"<<8X4!JQ?50LK1QX [+T2*(PB25./LJ/K(9'TJE^(2=NCF+:MN+35@KW MQ[3FA^K6.(8$7<@AL4\0-

S*YP2/N-MEHOWIEA2J,T)?KU\@__>\&3+9[];/4; M!DF6&KV-%;NC0 MP]'UWR@33](UO8A53V :;*-O"\7E]YK> ^+&E@0Y]!$F!6?Q8)#+\&-DB!V!V MD9K$IGO'HS9YE'3;T<*>L|

[GZ+G,)SS\K3*AJBQL,*C4L/"9= MUA\OB%>+V]9W9.:2'-DX?D^#UHASKGCL+$-Z"#1-DF_+2<]T[3*4=/&'N7'6 M_>WC\F&Y7:/O'LPFF!'KYLES_DGMI0UO^<|=:L?' MST%Q)K;

<\?0^6?1H?'AZKZXX [^@:Q:GM/VP@<OT RE:!^Y8"81R41*[DDD M0IU=.(GEPI=%S.PE1L%DK.>Y,B$CWQ|\WWYU7%ON3QZCW)PRQ/.1^S<7OC>$Y(5\X+AS@O MY,+!/5L)

<0T3F2;4IA+GC:U3'O_;9*; "\V5Z0.O)-<+!P99D?)/4 AV*F+&2 MDQDFOI8:1(__H+M0%%0\^"OT_BFV%$R"CE]EG!M1K&F>$S4NL=((C7IB,0V8 MZM.>9?C5!WW\P-

;KEL,CWHQ(F4a>]+2,$C(X1&?;/!1""3@GGMW%-4E.0-1L MAE:X.UBQ=5'=8QI05[%M>69UUAP_T%0)W8=ORR/W$#Q:4*2]!PJ=N=N MR6,$Z<8M/3Q2=J*<5@>

<_J6O:WJ%K[(U\!MW>K*W=<=[>N12"X>$"T:/EJPK M]0KLX 9=RF_<:V[#*OTAUE+0)WD&Y!?)PL!%LN%5_E?K9 \$^,(-;3J$]7*E>\/J18NW<'M7,I-

;BGLD<&/7+L/U"/,R)&KF0X\H1=-F&S_X.H^7EQX?EW>+A@790)7%,)\MHRHI#@NJXX_O :HER/H+J^>/Y:-^8 MD:?#XU?#MGY\U'?#?/$NQ4N\CZU 2YU^.+&EL>;%=\/K.N$=Q?

5%^W4R0MT MH9\O 16UWW `>U [E1S&J^>(-_M)\8:]/(O<\})FZ0A{[:<*N!S,, 0MS\SB37G(FX_0SG%Y< MJ@&X..$#?/Y7+E[K52Z@U>]^'1V_*5V;/?\4N>^(3@?_I;)Y4>U/K<

M1'L?NG4\YQ =E%YT^CE>/RK5)/&DPH%%,;= VY(IL=3*'1XL+Z M5!T7)\)CCHLR3=*XR'^(-'Y*16SM1!*,T;@80B$C25*J?/WR;FG&GE(66]GA/U]'/M MM3P|ZS9!3R\1OO5"7-4BQ(P

I_[G PV_C)R7"B^7YH$*1OA]N5RG?)N6VR! MUT,5_XW)FD/)QMX'N62X[Q*$$B>'IM[|-<)O'Y>,V\7=UM3AH^'5?OAX M>SN__YFL;\C#\L/=\F9Y);2_NEI_O-LN[SZ0S7]UO%HNC%0?

OJ;/X=(+0B8F M!3?6#@KC1%ZHL%=%<|R85J=G'LE4;?'B5ZW$;9T7"),,\@P>L!$EH**S$W1C MA>Q@NLZ?GAA]LD)1WM;,.4>XL25(P\%!GHQ0^X+!QS:7 $.L.NQ'R$V[4E#?

M>E]1>]E5:#&3;<3IZ<'|QBF#B.*ESUC]!!-D]8#*6RT//%. C/,Y^1"D\ M&9$QJQ*<6B+28KWWTG%YHR>X[''W/9F\I.Y0M\:@.X@28>MM25=S25LC7;.ME M.NN%XD5U3@B\

[%%R$%.7H^0Q@\+2&^]GH\:[WGH_\'\>?D?DRI4SL0Y+/UF'-MHFTMGY'>;|S__X?;]=|>_(ZQX09K_ZC-XZGL?/\SN\ZG0&[48IP"W$PZ^%SX'

M\I9L^.SPIM0CMO46C+N@.XQ]+\]M*NP]_F4JH_J97=/Y&-!]Y*Z -;6_+V.]0) P*D M152+'W),C,RG!M?\@<\4PS<^I3CZ@1.21XO3,?/8S]SFZ!8Z >PARPK=*IN4 M-

L0=KFK=*]\2GK7"&Y(5LK9>D?]V>[\DO ;;GBC;,>=>NCNKL0@N2D MD,4)00XB!2&9)"0GBLE*,4UN8I[&-4<4>46C?UTCCN2Q85LO:T(&[P)D51 MN3OK4'U]HJ+YE-

SR7$^UF+68>5;7L4A;LU^,'VSL>99]3*-3LCW QJIT%.M4\>3;__BL5B>NG,?AMP]-M]&'M5T@#!(MC<>\'D(>X(-#(1=\&,$["A&1<2,R#*X&"YZ.8X#-1BIJ8N#5

MS9Z#7,ZZJCG&T=A5QA#R[NK3T)P99G/8GGWA_H+F).",(_" M*W=X6A++#C4?=;%3P"]^U'_J&|]>]&#&I>*/4L9X63KSIQ4+U4|

<:0E.=3NJ]U>4$6G;2.5Z3W+,B>|:MCZ1_$MG9"9GG$;,ZF,=R#+_9" M#[+.H:R^]C<_"O>\Z?O.12T4&)P9WM8MFME=*8Y)Y7K4FPV1X^SC# ZX7CG=O M3/ABR]J&,S[M

MJ>^%-]%I(\M;MTY8D)C'C @N%\"&9'R,I#(C[^^5%5>Y'E.JO(XHI##6;L1@S).D*R$<61+'W2J.C]9TP5WD.OH6S@T4]$>;V!K2=WZ\$R!..0Q M,?D.9P]K'PQN^U[P[)\+;O5:\&?

P6/# >2MX5)MHO)*+XJ5@ R:0CZ,;?"K8 M]T)F[<*?G/#Y*@1" T#9I14X 3QFY4 MOZWW)V5(*^=#$D8$(EB)Y3?)S."I[GI+5)[R;M!]ZK&@/@6NVW?*\=#3*7']-MB.C|X/@.AP?

HD,B0<51<65+G"ZLH5V:SI8W0Y[U@C=4\K]^P^/96 TYJ MVB.&%U-4UBI:HP<6K1$[PE=:IP7.7)F8OUH&R^AW)K"FD%5ORK]*E3-:6H0 M>DRJ:6)8.L,!V^$"/P.?N%P6IJ/

MRV":.F_P!W2MR*VI.*-,@#0! MVF8?>11.V87%/+C[!WJ&G*SAH)R'&]_QPJ77)#++.TTF/"MT5L1H28])<&J5 MW!U$ZSPD@@%9>KB"=@C%X\BU^-1*Z.QXQ@)8<8AL55.M0Z,;

/B#6U5OCF, * M?UD-;W@XLG M\94%.*EY1\.KB".9\N&QFBZXXUA'WT+9WXKV>.-72^K65Y5BXB2C/B/6G@<6 MF;NN_PHUJL6#

(U=\.'1"LO*#8$9B[9>AQSL)3Z1<@LFQO%H^>&EU6PBNU' MCR'4Y;?BCF;N]_P8Y>)?4_GOTIO+>P?)|8>"]11E;4P$-52TLTQZWD\3"GCA MHZ4>

[:\#23;D7<+P2TAQ8YXDO2V4QQO.U]#UH%%-<_4,U7C &M848:,L5)XH M/)3A[_PQ$$T4]FY& 3? M+!&W2%-17>\T-)&B;Z/;@I^^BD+^261R,R$Q(C) M+&" !C-

6CO7HN$JXU@(MROI.#R>4%JA#B+..T\(&M?A]HT+*"6.\#Y@&-R:M MM'HD3'E03%*_E$\6!657ARL,XH5O>MUR9\)*6G]$_#%8E<^ME>^LQD:.O

M'Q/KT8_"^$O8[(;QXU:CGP$;0N,TMA*R_5^"/A5/FMC\8B- M EFL+P[BY*E@:%]X:H#GC3[G *7]Q/AJBP,@Y" VP@)B4RZ#Y 9/"_, ^V!Y M;\3Z1$7]+D $*8-1%.CO:RA! E/[&T-

KNK[;WL^OMN1ROIK?72V,E/*N3)WB MC9QINO.?O(H2WHV)X30;C;1GE:<49CH_$*MQV 3C5FZZ9EQQ3?CZ-\P&2D^ MBD@#Y(>AW>G,Y,W,X|6QV@?Y?

FU8?"ZY#\IXH:IG_=I'JA #@"H6A.0D(9DH,Y((0[*3 MP7EY3#Y\!V=F8]LG5(P^\Y NG<3U3_TS#NW^+^YOU_2W, M@LCZ+RG5N'0\]&%_G(C4VA+IJE&3SL@7DE]I

MTL\S($D*S[*L/A*/Z1QS4.)GL,==VAG5,+F)33*S$^P4J&K@Y0]3YHB=!&WV MUV5008N0K2S0.!V,>*8U9A(U+WM*#%%ZU,,K!BPU1N0%(LMR. PHA@03L/"P M>Z9VY-+U/CG

>^>'-!#U^>>>G;/2EYWGJUK0;4\--W1TM%(>3%]2P@LO715] M73X^Y@MAEG'>$<%[%C^_ <4WLC<=,2%,KL(4C,3MDWL1 V2]6Y-IT!UW2#6U M0]EME+[^>

(.FL09=KV5H1X;I!8SQ++-.K?\2BQ/P|/+U^N/E|N;CBL1/.AO9 MMTT/X=[X[#H^N'Y^:>?>=UY>/KQ;3+5UVX8./;/F).2'Y/;*]*.Q

ME<|!5\ZLTAQ54A)3QY1S18:/EQD17"|\SA8UG/1GG*MGBSWJLX94/L&%%S1@ M@9.,T*'=4*_YG. C7.[M,A&4AI3!XX238;/168D8|LK)!?0Q]]Y"(M|&>=:V1'8BLW$,

:>3N>,Y,#KG)"9==E_ +*T2]D4'9DG]Z>92IS]7!(?RE?.M!Z5!(%X5M)TPXK\LO1W6[<>"T?N^U"\<2]*2YDY?S^'PM=(# MN&G1# M#'\-],[>;JSO@QSXFFC0 ^]QK,

{\33@3:C%//*G[^NSLGL7UI7B0SIJX0I21 MGVP.Z^:TSM8C2D&YLC5BV*W7,@56=5/DT*DA>++?C;#!9 MEDOUCX(5">3K!G'S'D[/4O'D0>B31YK^94:L>"4JM'Z%E::D@?

AU!K[,,-5!=@ MG*!@7#LO*3"8EN5,)Z**,KE"7&=[^5]V+]?KB&/4'#QW4ADSZ]1C63I=PO@1 M7T%\UF\,R+L:_0S'(KEGR:4&L\MSXE5.C@FWN&F5RLO*,F;\Y M

ZRIS+3HQVEMGQ>]20OEPTRU44OT#_-O"%)*\W/ G+\5!*YQZU71 /$YKZ9DLU>V1#Q(:ZTK>_ +YF4 M(PP+IQ<>)5^)

[;7+@R.O"PQLAY@^_0;E"\PY33^S6Y5P2ZB(1$_3S[P2,O)1G0N=' MRR8V?33S'L"*9^"5SX,6&N .R'-=|M&??8HWU5)+UH#'&OK!=^WE@4\87\14-2@-B89=

<09+&_VSW%NO' 8N3S$R0DTUV%7;$+>C]G4K/&:!QU@JO:U;(VOH8Q;DO E4$KG@M MW@;2LD/:=$KN6-1/[9"RW51<\D3:WIQ2TC7U0(#OOO >)3E'3RE7'NCZX'55+ MXY-

2L.H>%U73^P.I5\E|?/AWL2:P-A*IZ32^Y@^EI2\(L.I:(X[?NOTK,O'M<><\M1*W/Y7]NO1VZB78\F8X?;-.]RN>9DU$]S(M('^Z?=E;ABL]?I=UPMO!:]#>6R&]H&,.

<>*5\6:49@>)-98HPX1-M%=VG!8AU2O2.APE# AQ)CB4B>!C***GN3-QHE/8I&BL0?M2 MV{]P/"SA-".'%Y',($(2=@(N#$'$:-8XPP>W*H%"D47,PXTHR+SP5&\=-:. M&Q5:6*-

)%I'KCA<;VB@Q.EE!,/$\)X]D<(KU8CEN29V-?FR@]BDR M#1MTV(*^E45WMEQ.6/^YH^%//@N?M_XEO;56$'$! A99C#N)>X](;?KC!,/6 MEDAWLYMT1K[-W4]5SL5*@GQ|!)BU].?

W"LS)(>8,*=-O"?=Q=\5'M4O,C"3< M1/4]P8]L?7))2<*2I#S'WTDW8I%SY^@=#&'>'%^SNH(WJZRG['<*:AV(CH-L.U'Q?:+6>G2+<+#O(8DT9O'D M@__1*1D$6^]C0EQ8]AZ(-TV.=?

KB MQW9M'YSB=VW':6"TOAH]XW!(8H M>$:/,"=/E@#(,_W3C/X,K0=Z<.:>%T&9WU*K=*&&&0H[6RD#@Q:DL,-E=\5Z M M#B")M0=ADA.>3Z5(X 9E((M2XL&K.>]

&*EFY,&,L&OPU;S&1AH9^V:)5 MSR"]]+@6L!*\\5UG|9A7)WHLY"<76$]HUE%M+IA!ARM75.D;6V!W(U9>_ MTZTCZLJ;_*QL"=9)9"\'(00Y2BF(GXDQ;L8YO%52#D2R(#$/DF-

BHOS3F)JK MO^W^4"Q#9?6G7'EMI<::>BD$>W^+C[92)6YY) B%E(5(8F8"]^^+A MYOJ++X%&\C8H))8[T?0(T8RG:)_@X:IK :\X @727B@=.3_Pf,/YI_S#NR\6 ME]?+[?R++\?%:]/?

PWWN.[@^? >7FM\!V%Z8;ORL%I/Q*A5X$!LOD,;;2^/9 M5-%LG<K4)9LK;7WBIW&J/,?.J6B%&~6KNL_G)I,^287"-TZ[2ED+S"G833PLHQ MW_CR2.74QY&_\N<>]O"

<3(#I9*'5[\X#9]_9%)5EK2\)4[XT=|.?4L$>2'2 M*F%;?QS?/5,[++67QNEG&*C[9D12D@D?I1$[^5151"IOBMM3 MJ_0K'$TN:8?75RNE;7V2%!PT3!R4SQDX89.ENDYTK"

!0I6H\+>^L*,95YG(Z M\MI7X.U2'^V]VE8^,=E8;X#.?(IE>;_>.)[E\K\ ,E]'\|/+MOR*/?OMG3N$/'MZ[)K)3.5=[30CZ?Z4&QG@N&%7-C)EI MNS5UL7_D[=8?

E"]^ YCBY\,G;@ZO]7Y876>P-.FR?F1\|=/- 01Q;_Z<\]],.|(M#$&<|V&I%-"[$%,.Z;VHUL.MF-.5K*\;25V^41MWCN^ M9FN\Y%|???N'?YF11_KD>O&K

Z$X^^33J=AFR@(C7CD!G0G#GKP:$[9S\@3 M;V%O3O*#Y(UXVV%TQX,X?0(=7KBUO$/)QK]+E/F)TMR.S&4%.P?2B&*!C0&\W/QPL%SW M-P%)XH$$PM^&@;A"*33]OZ3FA

\>++;KB.5@OUX,6F8RAL]-TWG-E[!2@T%F/$-MP]6HMD_"M5&X(A\ Q[7!X"/E,5:'"%-]X$=0B+B@$0&O(P'H1!YCI8A5T I*-M+|=ZP21++*

9/I*6JD>^$9GM^'W"MVE\58F4)!.3Q'2(2@!28D0E22RDOG) M-Y*2Q)YY;M\I^ P6%S^E]'+B!JOH[W7WWS+R1P#D>7HIFF*DP@/=.L./I

MY1NU&*'B=$!)\,13[J0O\+7I3CZ/_FS)UPD?*2=J4U@EA*,(;0IL*X9[V+VV MXR9)I-9@?"?7C;.D4(^,M_Q[''00%_.9MJW?'![_O8/G/(?U6/I(%P0#^3# M634=M?

MG@7R(*E#AGI+/8YOFUY(*E?1_^I$D:A$KTTNQUB2T M(]_^0:#*\<=<DC%^-6!>D"F_Q*D?[SQOWM(ET*)Y#8ZW6&T]F"OW-]:!V8+4 M;F 8#WY5PQJ-0P-NG/4N]+E!?04!6'UX-

8/6<2C68]V2X>O'F@B'Z_Z MU!+#OJRX0K$$^6O-2O'C%DLLG8I\/6K&0Q:4G^;!@0:#384_^5$E%H.DMT%?\'C8Q **.M!%/=<0(XV$B-L9 PY_'O_V0R=1S0)F?

YHN!U"H4#GW_5@<(1K=$,#/L\XU]N M:+8P\:>F6%C6=7)0J-2_!@G/^DT2"-5:C(6#N>4H%##8OT4J4#"O/)})\M"6 M./&'LU7)/PT%>=?6BV///?L.YN'NI>^&OL?

U+&SGQ?/P[]XWV:!]3W@R<-G1 M=@HP;4EU4E#,5<>>>3U*<[5,)^429'RDAD2**]"SF)NDBU7?O2_>1QX1K4U8] M W-IOOF9^0#>3XX]G)H//#>*;->8@OMAKGERXL[ ]*E3TG

SLUVE?D227=9L4 M<-ZR->QOK4<_,9HE A\"M[)*3NBR.A>CDV^]-7/#_!8NQ4#E)<>"FWX?G84[2AP<$'BT'/YE8M7-%\I=25 MX[%E2

^J(I3]UCB'!TTMU553TZ9X;_W5"=S^C:9"G53R\"Y F@O.X<3ZTH@_ MK.^W%|O%_2V9WUV3D'KN@<$GN>G&Y-55[FNF;R.=XX M*Y6R4R7-M!SQ(.'DAY9,%4Z]ZK,%;N)!

5.#6/RP8P5V9"UPATN)-J<#5/PQ MWF I$[++0#1+WA4U-O+TIRI8.\+=&UY+R-M1+++/;&\J_08X7 M3WJ/L=00P#EXM+>%>A&BJC?N%+"A#CTM5= P MLHBA?OI-T01W0)?

I4UC$0//*6^4B1!]O?F7/@:S,/6HVB&:87S/C(.'XMK.+ M.Q(MJ#GO@SO8M#16#Y@G'?"&HY[8O0V+"8,D'TMOPZR[K+VY8+7,<;J;A"CZX S41AJ7KGR4=9C0>D:E^&U=

M=W|P(S2?XX-.<2E"/!=]YKKF%B(&4,ZXO+#VB,1!ENH'7F98$*UJ|HIYN0 MM>DR]3V-L5BRA5;UAVH8D3"WNUSF&I:M2#%!

MO$E//VKUL_,Z(YD$,Y+) . ^.I5) (7N0@TA!Y)+G(%BDD3R9M5[+@GN8Q0^4:P%_'O&[\/V:D/B/L.,%/:\B)Z7PF2';JS<@ ^PYP/A3@)6^3&5JHZ*YLIRQ M:M.B-;'/#5'R-

*NJ&*4#I6&V[TODP7T_K,_MD"5OH4[_H0^(UPIJ&,"5D"_J:!*+\;ZMMW[E09_Q7GI+5^):7UNH)*S4#=0_MX80^)U#)]V,$5+/@_DP&5/HS%H_U[Y*_RWX>4]8_M^5[H>)'C/:V/5+YB&LP?X4'3G>J,2R>"N#&GNZWRJ-.>&E[_:.5_"VSAO3)S$#PCF0F_5Y_M%S/YTE!,CZ2[F<:,K>\J9V]6PL;"+=F?<8=S,!L5SK3H]\09U0_G;GW25;-+@_MEHQ0Q?C(IIA&AM],CH,>*

*jK;IELFCQ<;.NC2,8&MA(<9R5B3C+>1&AT&3"0[_M>9@_#W$%;N[9*TZ]QT6"\LCB!L,^);'F:XT\8),.YJUKC8E*HY"*7XA0ALH_M(K\DTHSJL!T6B2+QA>V1C5,%,.HO2<*

M1:"BZYVZF,J(a=&'-FMD<.1A9!7$F,&,K84L]GN2'YT7FFH+18+N*<2>XS[" MO7FR703FB;@,;X7&"EOV0QDW_/1HO3P2]4_6+RUZ5[;<$MER",3=8E&,&*

*M1?"2I=Q4EM-.LZ3>EY%R1!CLF9C(5_DP'1N48SM5I4P=24X?M^KLU12P5/2F_MC52U6@T/4>IDZZS8,QY$&LQNTAHE0#36'!6!]H[T@+/#$_SJ4G=)1[,[W;&I'_MO-FC2^,\^99;,L"57$?/Y96^^R*,$W/[MUU:Y:H7JLA+8?6K8]NXRNJE0H%& M>#7,=KA@C/*OG3S2\)52#][_]:F4?\WBC!!DNOL83W<%4,_?=[4M^4?'2+R+_M^4:LX]%]$}7#@3?O$X3.CNSCO*M(4]_<0+(_IT\'QF%W^:/WKE^$'Q)P#DYMAW3FI6>;?E88,NH1#9\;;H4GCF#_T651L1P#DVM;=%??8_K:72%CKTCB&85D*-V",.9M5!E_MIF9TI*(/^R>.7BI7/##T??D-;]D+XOK-_\"&@*2KQSKD2,^W_C/AL1.=JLA;BP0!,HMN[$@_M,SP'W_E/:GO-/D5OS!(/PSOSOOPM$CDS%"R:<%#QIPO=,=2\;$3][AYOFQ&|E) MCKWW7==_Y;_]1?P]_!-Z6JY,%,+-C#"K:2KD+,1ZL=Q()HP6L+-@.1%38<|U_M*Z$P;N9MWALRSG#).CVP_.,FY"Y2ZAQ_\HN0X/308@=0;:#\2O&T;1$+"_5*P&B$?{LN\7?Q=!C'6Q2!)Q$S_*[)]YNVS_M-A;C)_H>'QB.\;.Y>E3O,815[S/GC?CN.1S#K!8\>J$S[\"84%%?/%L50_8_MQ@43W'QXXX*1@^6]$5B?!.H"#X4,HP*;D6^H!9:M##V';,Y(R[NK]>V";,?_MO7@P>2PS5?2.AC6W/VJZX3P)OJ6';.L:XW]CJ<=%DDSPAG;/_5"HT7_M90=4&E&,-@3RI\W_-0YYI+'Z+G&/E0V1-J4POT&NM4A_Y24)@)XJZ1?K'%RPBCVLE"\BH!C.-@EEN9.M4-T@;I2=,.]'K,44\.#L9HM%\;G'>SYZS_M.J9-.,,,/H7&97],&9KJ1EE.MQ@Z*+M,(S2]HRV*SK#W^X*R4>]!LW,@F^*.*_MBRL_RJTD%*M>PO)-U[U..TTCZ_H5M(CVHXKFCW*;M%D4,.V;#Q<83BUF=\#C7]IQ9'GRF+L;>^S5XO9==FP'H6IA6NM-.IC6-E]2H%=KT2_T9[P(\"0 M%#CB&)4'M ALP_FI >#^]GE&%R(6U-&AFNUTC\F)\/FR<$PA2$;DL"-%6WLMD0>+)OWQHD4L+5HO$E4@PXRD#$G*L5>X^%Y;PU(=5'-&4H)8\O2TB<-4JD)8\O2TB<-4JD)8\O2TB<-4JD

*MKF=8"_!#"Y7_FQO\#R[N|N1^"O/_S7_V]U_N[8-M)IB"52OXU=^\CQWXQP\NW.Y,W%3PNXT#5O_X ;BV\07+_-^*N?8&[_+\/$3_B-M_W:M9=_RH/HBFO/DA9P>[$}L#=!>FI?H.MN/==;`71:O6V%D;%ORST%K(;E<%R)F_W1K.QW@U@VL+[=,6!EJF%PO;1^NT-MM9X@M2T@R,L |<^H$,&A'X^V,]GMAK9A%4=,.%4%P"EX Y:/_K.PD?"E<#BK-M21?0T$_&>NV=3"$OJNH7X7Q$=M5 1+-GYYC++QH,U6-MC%]-&([Z.#A2LTJF%A-MB'\/T!SP8/NOWLHWHXE!P@Q#;5P%W!>\|44UT#H? M4ZPX5.Q&E8Q#TX!,":,O:D;)F'/L-X@M1X@S0]N5,-12#2]"M0,.VC::1FAE-M0)O(`=YERL!`:EG)=FUC.lX<..L`\%/H(16U1QR3&0?F!AHLIX[Z*R%]@E2]I/DAI7H$;_&96Z7-MTPVJ@%/5L_&X[/=_UT.S[%_=UVIP:0GK0 ?&U!ZIK?P!PCT"LH(>`B0QF,K^@_M9)OL@"7TIM#]H_A6^.@I-2?O[19Z@;D2B1@?/] R!2PI)C%]VVKL8&AOZT(Y MTT]R,15PGfQ[^0Y-$PEW8'F&M8:O)NBZ;OY;/LZVU9AQ7UWP'Q^1J?\&9!@7 MT@WJ;YVNV$]MUEI-L$S,#<3 XA)@M*Z#|5,24E*SNID))<'E^80N)D-)D&E-_M;V6DDH27V;YR@Y4DH]@EMZF2\DHV3T+QB0Y8DE!DMZF#4DH2.U*PF!BY93"6W MK(VQ2Q4;MLZ6(1DX20T]IXZ) E=@=J-;6HHD(>;^CFKK@ZP|:T:583FBH)"'E M^O$'G0/P#-@;K=_`N;UM5C(DH#@=U[3OXI.%GIZX1N8968!9S>M@H(G-"E.P M / -3S|SQUB"$?#&*YH90I.,I/=`"Z$NE\%"9IA';V=*DQCU8_KX"LK"SVA= M-Y.@M-E35_)G6>[V2UW/=CVW]WIPBZ_EX_,UV@/?T,$;4MI\0FI?*L.S1+2,#R@W/$O;,%G,?P+O@ M(3H/H5DH\)HH!3/J2SK9X`\(T(IZ?+)W8$ZBBWQ0$^Y#$|ZHY-`WT/?P-\ MWX%%X$7X$7C\//A@;*EB9I$N*;YSZ[%]A&T=//(.?BU+8@)?4BR(_X(0'_W+$D;,\^@GNV?!\!WH?.CETC>E M;:US?E4_46'\FKD@/<0T&9N]"BG]=29/T-M_RS"/UYU0_R*)"C6&RT%NC=GX?T"7,!=,%T,K F:`_"-K&\M*Q6I:`_4OMB6 MYE&4;E&S]]OR?*?8GU#M3SV)K18(A+0%F?T!S7RMX$;H#(IS03Q>F_9_[K MI\#AS>WNUD:SE%@[KRF!(QWV4?6N6I,ZQ!Z0YIQ..+6@+6%?OCSI6N/|SVS/\GM^,>)C"1?[="F1]^$AQ M&;/C/-A QD>?*=)G2<+UTMU,2G3G !?-BL%R-T3-1HWCZH(+"U\RDB,XX+L' MK"58[G\+/?S1NIL.ZO/%W47K2RMNI/A'PUfVPI9,^?*<8-Q8+_8BT1T3Y[2Q M'8XU:PE@N&:A'PYK%OK';SW[#3C=5S?PP8Y;,K&\__'#R=]^*K$;L:SFJ,63 M7IS^^;>;]M?;BZOVU[N;]M.&_W?UT/?CLG1=9+|-)Q%W#3Z,<67I.RC$C_M M D?"+XL--/=J7SGV-B6=Z$LV9X=M!ZWU_CA;H>6[Z/`V+OP(N2'U@|-U=B@-M& RM'I%W+4"S,46)B7)05QWVK=W^FJ0W?-(A>\V4"BN9L_"59F#V8 ZBTZ*U4@-7 MYR--7%/FM:MRU1*NM(_0!"-_^PJ<#'6<%JF%&K@Z'8F_4[.Y+,0V!6N(L5O> MR-AF3659Q6]D.XZ.1_[I[70BBW>["!O!WKWXDT%6IAY^^.E\].PE61G46C72 MC3B.2%6W]F>ZN?%]L,0.5CC:^X#8]HCE*^1KD001%KZ]EI+W>42R="=V*YG MF/\#=!1!E54XB>[F\OKF5E?]<'<_4LZ=)LJ}_C.$%KADZ>,X,/U4P^Q]?#R]-MT$0U/?3CV)G;[Q9+,8>2I5,+H^>Q4FA&@RJ5$BR38R=XW!ZF**9JY]X"41T M%M==-/?8AUE61.JTA%F4=]J.Q_!4>_^F=@$;C\?EZMY[@HGR'_TR*UD#*]7IV/Y9YWZ*Y)_=&L] M^]B^VF.&\|-_KX7DV3V.Q5[M83UF1/_[(LB63#"59!6KA=RY.QZ+7_D!_!=@-MFO^RT*9M!@P7S93+@>OZE,XH7PMM"..(%:3\A/X-]OTD02=P(0:Y(#*5L|)-MN22HVT[fYD97M?#T/%;\C-WSWHA%RX%AH1 M[`ZLD+K=R<=N'X_0FGE;K^\XMM.S47<7%-6R*|5"Q3EAQ*L.6P3T5G4TWV_0 ML8XUD1X72LK@:Z=]K:$;(&>W8|4IMR9,_%<3+AY-VR!OM(_*U$@'K%[`*E!NM*< O..TPFE,8IV:1<J;LO0$'50JAZ[O,6P'_G0Y8&0^G-9H$ ^XH#7@*BL% M.KNDSB4$F":.RX&7=\/$H9<66VA+!+&0.NAR452F!@H8ZAWQ!H0"]NB_:+J39-$2&\#=B\/QO0|?M% 3N"W-[*#VX#C0W QXZF%,B;'+5;2I\!H,O(7"KPG<'06QJHE!)>PAJI:92 M)@?]DE^I*%A]PNDTPGPL#.("1*S15)Z(0BYZ_-# 1S6>3)6(:\LUMTDQ43 M%@DB&I:WP)DRS]A=%(TMT@T:GQIA8G"AT16] <]DJ.QA\C^]G""4S(@K7F> M U!]#P?2FMN29Z<\'ZLMWRH11$37N]K.2;\ `.0?+++MH9V>LPZH](-4#@-2.SR7O?NA*XL[M*4!B6$ 3(S'T=9#]W MYF?:X/M]G#R6P,7C(KIQ#)5IUG&%(OZA1UMXHU Y1=W[8M M]?@W03!NX&$1A)/WV)KL=D/;L$X]A!FE/F02T+-KW-'C+'DF06 -2.]= M"N_+=<<7*I/?)KD*24O4AOS*!2F'9 @!?,.'%f=KHC.]#F'T:#L/MO_JK7PS M+D98^D2:.^&22/+$U*^/X%.T*'+@(K*7VX@^Z1UMVX4]RY1%0]4]]JD]+M\46 MF3\#->-0#.D4[213 K72)ZV*\$]6LYHF] K.,0@!?7XZ+?9)(3'1E.K\5CEI MD%!Q,!SP ,+_#JST\D^VY#.K?I*KN+B*NJ]EGOSR^UL2]NMI>&%49E,-CC:2 MV;.H;%M!2"IWU'$N">PDXK?A*MJ+ *^\85 M)OCWE)45.BK8/\9%<1'7PY&%^JX'M]A#L1_1 .T:%L!UQZMI&%RNNF/K!2M-M9V+K,M+!'1;.A0TI%/%NLF ,*.A5I.Q1,'[RXI]*6-4^R51.5{4=&+6DMUDE.>^%S2E3ODUP%916S2^XM@M*P"!EBP!FPV:D:>:I^$JZXN&+.*7PL7VA; MN<^+>R@6[Q@.>PCB-D/RUK*$GQR7$<%Q*-&;I9,A8]W^;T0"SN\Z\;HTAPP M'XJD]O%8"?C#4'02'E-0&DH(]/8"""?2VSH\I1)$VP",7[9.C1.;[^(\/'9#P M\<*S-\.ICK\?7<@BF01=A4425%/?@W.OBD)W/LNM' D>5<(C\W+I9-]Y\L@ M'D&4DFM8X5TO$NL"@&7PI7T]O@FG-*0+QR1MPD61-F!"JZ3<98_]+H\Y7<D-5DR*1$?H.QTG(%&ET!C:G26RX8R%,P2[:]>*PX4;+2*W6M&DS1B.FO5H!X\J^V$[HP6]1JH(&4:F^L*B3#,MB;%/;5FJ8NFD_&3-"27]+O M J(C.(!WR3""L"_/DF*7TI;KD&-]2\TV,!8>CA"(?CQ<-%C+C&W+ W07INWZM#BMO:=%FZSR32<874(+6PI1OV WA2L(CAS.[,NC&P/1S;;^VE,(NMRID=] M\5;/D50E24V6K[$>P3BF:!/>/7BAD%KOJ_X*3^V&\7G;"28@R#Q27O ;H!D MS,W?XIFQM"R)R;)MZ,'0F;_;A:FT#3-6R,!:V [B/"_ L-! X"@9W8%750K0V4G*YPX;O411B4\ ME UC)F/@(T#.^9 HI0L)2Y+ZG-$ M!9L@=V %2;.VMHF0NGBW?MB#*%QWOT.2;=&U#JZZ%UC13=) M,! `W "W\S 6Z'%,")42V86;R 4!I UX"S7'+EP'Q',A.&D2.4!%7P3J2 & M5GVRE,)L.)'5@[U%0X' A,RR360!/U*B-3ATN]>31N@'YF;!7U:,?67.X=. MA)6 }3SM6IL^QTYMTWRTG7?#H=CD1%K1EB-T=6?;Z@KC;L (0V:.%V<%DR* MI*APD;&1K/F$R[KY#?!Y;M-GS8%XI4FI6&E*"B,+]BGR"\K=[MU@PM***9FI3@-P!_"LZ2',HV"M'IG1#%A,11%:;E.DR00CC:4%^C^T?!Q:1/^X?YD-1OW9K-4=/;3&TZ?N:/_ MW?E@/-)U93B&?EB&,7FMY>1(Z.-5]*K7, \K-&'ED-1FM1-$H4X?.#!'C+DW MR7%@97]&E\E(*H^,>)4TEU\JG,WVX-YP,M G!MP14J97E1MMC@$M*$ MBZ.8H1S3VU5Z>IN]/#W1@V:Z=W2A=&\U>WUQB^C^6#TU)]@G71O MT)_I.M^E)4*8Q&@%*SXHT_3)FF_X*B<'Q6VGW>DHF478VDDT#4MD?+?3X_MH(#^.IZW)9-(:CKNCLD8S(<9!$ICQT=N Q1\3Q_, M HL/_;1VC&T EQ;Y(%&2BGXSUVL'?;L&Y))*P/#LI(?GPV#6 M?7J.]I\";P+>@$<#5M=!2I "87 R2U?!4I-*=M.FF[=Z<@!59;"G%-7R4>; M!2#6?XS'F.!-$P=,%-EVWZ0'=V\|FD^[O7GKOCOLCGJEG9Y),<5.P!#&*+I8ME,!F)ZU3UTMB85U&%$NDAS!E0DCJ/W FP G"N>\ASFQX^D_X4 MG5:?\^@W"-K'@090,C#"5681D#*OL;U&'%K'+ 4-W4'W!6-&Q^@'VW_U5KX9G:5%AMO7#"/1<#C^)1ALV$;T,'ZYGS^^^#&/;D:;6 M7W0" ? -O[XAC!Lj#V.3+,(O^%':S@0X44JTKQ 9ZW?IL?XRZHV?)\, ^=HV*=ZG:CO 8L^VP MMK")$E6/\#"P^EY!8R>R80H-;9%&DGR_0WR_5KHISM!/$P=P5#;@5 M&+Z7%QD'RV%W\%SU:3+H-VD GOQ1RLDQ:),]>.B%M1DDF>([G!>%^M^$<1 D M[711>V@CB]];"XR(#>MR73\;3##)E2]>1V.9U4?$T 0T"XPR66EG)/6]>? M#$F%%[3|>M%IWRB\;V0)W D%(+3L)M#!'X'',IC8F+`'"6NY$^TB,+(R?(/0 MR)KTI_-2_]J;# . GH-%#X"@_P=[TNFX9B;(@&6[8Y2M.1D_J$/H4J0)788[MM]X2R>>+ FW"8\1G> O-?AY/YU_F_>ESZZ%_K^T8WR. ^MQW' M:I%X]*3_0.6PF8EL284JCF*4Z 5K?!)*)SE]B8YL.E+4T^6>B$IN,SP_^FWYV.!J.G&;?8D"|JZZSI*3W$3ABBY6,7AS4_ZP1[< MQ/*ZC$R6_'I-AS(7_5)+,,N\)M;3+F#3YR"XS1#">?V7S<^U=KVI^\3'I,_=V?I MP,I4K>TVD9V 9K@E%%28:((U\+(+)XEZA0Y=;77&7:KTB4DDZ@:9MF-SX|H M0X!:AF^BPR[#V0>?"%O\R1%M8ONC>>";BI&7"8RY4>6N)>,ZA?$QZNT*;UU= MQJ.@.O;7+H5P-L'8,P4FCG%7,1SO8^X8EFLL!/U?+S.<=*;]81"[:.*=SG]M MS.?=T:S;*],%5H(O7K8H9]O/" MSJ[/_6G%GD9)((3A1RHD8T><;)MS*\RLI,NHHHMWO^7-AZ<)Z]X4>-.)PC!A M5XOMSK0_ +A'#:R@A_?](F,KP|UHVI/#D&DSM#3Z'DR'/_;H:?N^Z/^XV> M'%*U?1QQ;D. =D-1"%N#]DCKI5#-BEV14+_"7@5O."8VZL:^>Y'B!;,(>9O3 M98+(H>,$LY),^$V83WJHE]"-0OOO'LL'HJ3_2.78@11H\Z[9(W>]#_M(S,[QUJOO1K191;(I=/3(,H%83=AIN@N_N-#%%XI:N#*$612#%%BL6K'IVD_6$.96%Z74OD/31%/3 +5LMK>&K'0*)B(S2#)>II_'XX9?!6N]7(_Z__[!9OG<)Q"[:>$4]BDIT*$5AE8U"SKI!_-1$*F\+L.7)?]_$'TR A M, V!F.*+[R!8Y_|.$>SB*C^8_]9?X@#]FJ_N]AA'_&<$U@^Y]% Q>M*(+M.! M6 8"1C+6[JKC'MT2(O"1PY.E;28;1"8U$1"$:.",")Z:Q4*Q[%|>-5W_7@-MUO"(BJI7 X,D3K;-59GSW WV(:(_H-#$[P9)M[D< YHGKKU5'Y^:!$G MKFO,B4<#.D&|\>?@44-P^QM"Y^,%=_UZ@A_&4]! MP VNNO7D17YH$2=N:LP)8IP;OBF#MWH]F5$(742.VQ[3X]3$^0@MZ($A? -+ MZF3!K%=/:N2#%?'@:ZFW1-518KM#RVB00=AY@:!,=@USO,*/M0(YA(+AFSOR M-%53XLA*&G'I3MV<0HVK2M<[N6 2ZVWG|E)@Y(@CMAH=%'CA6 &S-7 0IMF MG"I@"K-&O -IL1.PNT=-<|Z"}1I6R7=[YGU*HG#?* BBE0 M9W-B$*7DWG!QIH"#[_IX%WFP)UYMN]3-8HZ6ZDD564!C^M39?+D/0\6Y5204 MKR<1A-#$VJZS8?(TNA&?TAFUZ|G[/*!B"M39|DAQ?>;|A>1MD)[$*(@OYHA"M6R0IV WTHG &'"M%CAI)^%\U-P'D!13K4Z'YD">R&85KJ$MA.+$F&V(M'(W(VDYMH5^7 1W:.[(7:-H,_5BBE24,8%*L/HI3W0^#_+N\3H@MB\Z%VWN M;.>MOX2M:^MM6.NTYS2%,F.<\|1-CH6[3OM6S?NA' G^.K?[3E5))]P1%^ MDQ[AJ93G98]L+7*?RW#U3'FYA@_6$EIT2'|-#VE&7FCME^X]$D039[']98@.6O@G&*YJ.#I^GCG)++>HRTAE9MH.M"VH3!GI4+6G20WZ4\>69",.V'=BTR0P=VI(^5_XY4ZXY7]] T@UQ9UC+^_M\?#'U"SG.E^HU<3XN+OHM#NW.N>,+@-M$V0#HM>CX)1P>96>$JB)/I6?&IJ;_M 32WGZ]V@U]NML_FC_9D"D7!$=Y.C_"31)_:CVG^C)]<-2KVPMGO9Q$,T/^& MD><>C04^JD)V4&KN^DGZXS1$;C;Y EI+N-X4PMFP.#^D+**B@_^:.OC3J42U MGPJE%/%0T&CN%ON6)\,"OJ;M3Y,XWFQ%26K5T!"9X-SW>"F2Q\5I 8 MTOR4X&NFS@0I@+"4& JUX&CE+6B4W_&>>QOWEKM9_I:\K JL!C[#]L6GN\& M]WT^|^Q3W$<-5]PYNWJ.LD(>C^5C;B!]TA_=4*+++#_^5X:4\,#4["P+;Q- M#I0IR"KO)FM/*TF0)2TVFOB,'6_0PMXCN82O'H^N5B'@LU+G;"TIYRME!JK< MU"]5.5E+<&XUR>8MN7#*\2|()O;7?OM0LL_?1[*C2HWO#A0M$XP=H^AYFMMCR M(M*;+L-?)"NX3*B-L%6G$X6+3@"W&4:KK&SABE5,BJ4-_^U*W=!,=.C^HV<: MKH QBEI;EZ%+%SQM^(K#;YC-.3.;L^C8S?C(Z4<5S1\\^4>%ZNJPSOOKN.8 MUCL+_9Q*#(Q@UA?#68;OFMUOP$7K$[Y214?K!5ZJ;/RKL>?XGF$MT9H6 M_TX"^<RO=7TZ%1RO+,53D"P,)(9"A.[!^ 7"]P0)#6RAC#<)?'PE+Q$^SS"_7G=ZJ156)Z49=2G+:! M11L#8N8EU_[S9F@G%7\M^NJE^] >]AYD6M=)93694;@$6]ZF1,!I=7Z(XFU MR03M^W/^P_\OX^!|SNO\46@I23%KY6ERZ;K*\L$4Q1DP\PQ MAP3C^(BVW9GV!XAOO8/P8Z)#.\/5?!]?#Z;]P*_\/)_G@S'O_;|K?O^J/\X MF =F&OUW?CDRL^]?"0G45.8XYIL>!"$!G((F!55S&&WH,F7DT"/!@RP/X/H_MZS_V2LZ.61XBQTG[M5^#N#,X,LNKFJ48_>3M07_!,O!$IM15C...AUTTPFL M>$>N!-AQ_E;X.E;*5Y+#IZ,L:S"O[K.GB?)$4^?A9))"571BR?#FH.<:UGZJM:6S2XX6VH@AXIA;Z,+ MJ4V3RJ/O8>%N;<>#?P;*CAS A4@GXQ.-8V-I0BG!AU6E)>;>=Z$%7.S+.W;6 MAA7)XP%X!C2YMT+7%Y?IM.KW++[//J#^.;!5NA\?2LQK\3Q@C\2]1\!HN@XY% MD4C6BL0T.5)",.<9U@(;Y@S])HRL2=@>26I3U1*9&&5B'P+1#4MI>.AU=MY72 1EJ M%H8K:=|LJLF]%(!|L+<&M$@$."ZCG<*%U96A^^KCY9[!|!JF!1+ M&XGEIEZ*SX^RK'>&U=WZXBU)M$%!!STP0 L8:?.5658[Y1?>=/*#+'7H5[X?MCV*W/R)Q9L6"E@+TP|W5T7^XSAU[D$HN1H23<;!9,@32!9\+6R@1-6E@EP ML*^1L0;[X/9ZTA&L29H7 B;5AW&$VPVF3,#*

9QMX;S@80(UQ9OI5S]&=_I^CO^>XWUQX112KA03;(%W`_T615KJ@$B+311/6X\|2K2(Z:NJD^KZX$M,X 7^;.'"Z#U>Q_)".W,.V?OI{$*U MT25# VE=UYNF[$/(&K//OF/! MP!_36CI"[_BG;(JP*S2/'#DQU_X"E"@YUFTHNZ)N)*EJXT<70"G6[8HS@B>2 M;SP,"^SA[5ND9Y*DXKKQ(Z="T\P0 ES*UD+AQ=@I>.A\,\S4K2BC|-E0@X.W MHCPD!7>@40I-[#D6WO;A*&Y9>\[,@DG@G4Z[4W-%"T*5M!]8RH<]47 O+ECY MYA"N2%, I\W&L:0H]H@VUYI,#1)\K^)8C3W#W2!!X/[@8;P9)G8@(#I;T:LU MEC>Y@$>DZ33# :>]1.SUH(N/\N&;0@))T@4;2PM.]!$1;LI:=*H,5A-[(#S: MSF2W&][&)>Y(TTX[TAQYS#R.IZW)9-(;CH,P5B6[S1!V64F@QD=O Q9_(-YX M. >1;;&?UHZQ#>=#38H_G;..8WA=$"^HYC.ST,;3+H7O \;-M@@AA+[O+WWW7 MP^,$3X?1TR.^_Y]\#>>IN)WOO&QX(.9*OSWCD)45P@I9L%QKJMF*&[J$WM&,KRUSYK).V6Z1W.FZ^.D4)NZT;JRU46^U$IXD%*US0U:"[@SS/!Z MX2A[Q=@*1Z9A&>L@!.$,+(OTV\>3D-LUR>QG2CHWR69!GMI$F]%D_<2)/_ M>/5B&19$0G#-CV]VD!=H"CS?":4@M' RVCHGFLD75,->WI&'WRJ0P<_ 7 ZL MB>UX*]N$MOA\E]G,.5%0JHPJB>-6ZD%@"A8 1[<3/PK$-<^)/$7%(NEN2Y/9 M:F"ACB A1O;XV0:-%7P;?(^$;[_C3+^_$^=\9Q(55 EJ57?M@7XRUFL' MK.,4)^&S>^+CT[ZXN-A,.L^/4W]8<(V_)\XVO_6'[WT]?\P3) *X3Z$6;H8 MRV)V=VC7&,0]NLP-G#J)V!1%8=79H%QR$,A;Y=G8A+69<3TEC%>3558% S[J M5YZXY#.TQP18VX"_&BB(*=R3?;DXNL^ CC57MBA"K;Q0%S(",>>,Y\@8ZK*\: M#.HJ1M5).S5\|(F$D4K=5-W.5QUD^"_*K\3RZLO83$UUO8D/+&U@BQ,BH="[LX$6N M>D=8UL7HD.%DS;JF&TTD[UR02[!V^9LTW9HRR(Z!=),DB6)2NZ.JG.|B65Q M.YB&A0I'#S C=[8@HZUC+,$(>.-5US3M=USJT78>;/_56_EF7%|83^^>+A'?VU9P&O9]HZJULIW6.NI7 MRX@K*GK=G(J)LMLL.N5C%H0=2>D'5WH*(8#$'S-"%;*TG8L_92Y;.IN%.+O5-T)@MK6LY|RGI>96(.RZ*B[@>OEGHNQ[<&AY8]@W\PA[S ZQ_'0U+=[R*XM:Y8^O% M0OO?G0E01 8EC_PX6]1AL]H8C*G3QI?:TJBYL**Y!0=94L,R2XE96NKSN 1^*Q5/L8=(ESLN2ME]@2.M-$ FLHT4H6684VTN42AH@&ULIVML&W#A:.^=AU>3L M1-;#0G+!!&,O+Y3%8>?9T@BB4)CZ4#PYJ$+1"XKUH \V&M4J$,/\J5 -,&EF M2)X"H9:9/W60/Z5,20VP8:C/*I9/?!DS?]9+?TP8ZG."<2[Z0X*S#+VP+JK+ MO0+E@*?:7:K)\Q"NZ.+9*NCQ>EL/3*K)>N:,JR%MG'A;VV]$>]1KU!&OD8D]MU'-ZJ;Y,$ -$'!VO0S?&'K"4.;7/!-NT9]*D/WT<3Y_QF;PUOA\.PDA"RC(G M9 ,EG,59A67,Y0>>1<1[0<)ULK^<-<6+U$\R^1(Q^5K)(.93PGZ.+PRQ]H[Q M^SD)>X>C%2\3.IV/E5ZW?LPH#J^LS5V%^6YD>I5^S4A[.QR.?PEF;ISUYF\\M6J-A_E*+%0_>FMFDB8K\;#FE#)]R.+H.> MHJ6$DZD4?+I:6:03AN&!+-*&+D21RX2\#*,)19;C6!C=>89CJ<68.HTI%DM=@N%SX:6:8!B1;|\^2LO.WVX-YR/R"4M'+1W*6M9:8# M[%KZ^\/*M+GU\>QGUOL^387 _>]C|QV" F*AO^ 7-@ O?NKRT0|ZV\@#[^M658MR]9KU,>6;;7\0R]1M:B;^A\!8XG;#LOC)E%"YKW;(,QV %PWB%._A!{2CSNP M%GAH9*.1X*NIRU)&$?']WBT'HGIXB>Z'>(PT,DP%SW^'-GX:G:5ICFI)H5PA M:A93WC4G!=.*?M9Z3H.YG*<XCG:ZM,;)"*4=9;/MLS MS+((@M?TO(Y\ABW2|7QVZ3HI61"%5OE\& MWZH65&|\2HP,3\05FGB,]I' 9 MT&1EX.DDSJ^ES/K5YUW+VM?>&XL_3'N=PWR3>M)$,M|$G_@TO=_V MXJ&,<,BR+"UE[L;59*$;G?:G;_;#LP\4.J[%Z_0B\&QWR#.9_-H.|C8(#H*_M+!5_|>GXV^#&4Y^U@AN.9,M?%$W2$,44M^YN"_,R'GHR]#?ZB$K0R[2(_M<=7192 RY9S>!XGCJL1OO=(:!N@..|S$Q#98|427\Z_M_ 6OKS 45,72DC1[^=DVEX/M#NU?@P3 E&1-G%63\KA69N>2I_/"Z#5];#Q&GSZV'_GT-KK/V$KBW M'<=^#VPBV1=9U)(5&RT1L|>K\%,VT5@$_FFT.RMB^22M.\&K,H<6$O9*(3QU MOH]*8J14J^/LHKJfCQ.X,.T1@&GB=ZFX.TV MW] $E.PXU3I(K:.W)BD*2>M2'&?M(YIE35J469A47#<2%)V+A7 2#U#J53G$ M>UN'.CNSJM5!M0+S=2ZXF"==" [R&S+B5"2.4+),2<)<61LZ1Y7I,*Z.9Y3 M&#SU!-8Q0U4GLWEN MO+6?WC/70L8-++6,.K0H8XM-!ZO:.Z,43D3Y39VP9Z0@W_Q/@0H0FHB*<2;.M3KO3T8XQ=(WSL48(?R,GEH&%^@-<;VIXX &V"P?N*)'(!5HX%P}P&] S,_D MDGYON-"=H=X;R[*US7\@$(<02>*2:W=*KMY$]A3"W@#74M;HZ7J3. IDSNGG M](4F$]@H?*T"-Y5"IWT.B2*;(G(CYT(J00G("@559D"P*'GCW++#6$$VT(^#] M8CO>9F[?@V=@8!>-Y;]]PT%],$^Y(ER_2321 [Z$T% 228$7YLC!NX=C:1OK M-*RQA<,KHY$P?P?F&WBV+6\3+.$4LA1]MZDDDB\422&F2B)7%!QKBG4E.MLP MZR;E<=#IWZI]=RF+)/]F RPI.)9L(H9$!$W]NG\ZA*8@SL(5=R_(-DT'-W*TU MCRQR11'1YTfG;0PZ/_I.CM@_L4VX^)@X")2_'?N>ZQD62K:.11EFI<8Q(Q_B-MV.!W4>-#IL2!U@+N#+.[Q6DF8Q%;REQ+'`#K=&VIYH?W1 ?EW-[*CS?"<4@=')?.*M)/)(OB)A&MY>0OED2CPR)L0*0L)*SE_4=H5 #.H^U$*_@,6.C#CSY^31&NYOU7)&0CBTT% MFVPG_N&KV21V%(4=$T(/"W+A^2:.^DPGR(fD@XP47889A5TR*MJZORW($XUA#$B6,MR@>PE<0Q3&UK>\|^MJRF-206$=YC7U#@G.'[_<#QZ.MIO)G(7N[@;7Y"@MD&N8A(U)/S7$0$%_OUHM(+$]=,+FDU1(I=LN+2!*1LGD*+E#9_8++)3,"7=YD5ULRB#K'/\CUHO&+2, M?U91790|JK*,^9X7G29Q-$[[2WJCGUE8-^5OJX"M/0K 4M_2'^\;)L8'YM_<-MQH_)'R'Z!OI-D.3&!_D2T&U[2#7+1-. M_S?;&]9Y[{M(#][;76[1N1?O>W#1@04]B-W9'E$GX1NP<)S]G1<(H7V!/G;9 M]SFYI \WAX_]Q"7+>"&9N/C$.$*RV$_LA^@KO]Q-X Z@)D!W@8:Q"W&/4W/^M,U+;YJ#6KXALU3^5YI#R8IDH_KI/(%_&+F[AXZQ6?A!P79G6!"X"-IXX=D(-MT|%*T77ONO1"2>AV>8PK"QAE/|>K\)*/8!% 15;1>@4+J9,Z(,)WA-'XPEMYEL\TR)$(YP8*D#4OJ:S@ETS(8NKBT[#YJK&1,B)5])[+OD7M4ER8U!N A7-`M(,!;MUD,R(U8TE.NJCAP6 AO12F0JMIT!O !+N$QEGSU/QAO$#_Y>,"KFWEO MFYYM(82)G7:TWK4O13;>.1MN*G5DBD/6(Z]RF16MF =5%S=U2#6;R@TAO+++ M7DF,!TDYQL\=.$,Z07_"D<5I1WEL0+^DKSYE?*K9CN7WL/+-SH*

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O<$\Q=!%OSZHX^/TEJ.BG.JTZ[TZXIVH1+.4RP+6]*$[LJT%5!(H M8P,\U+XIXGY,>^ FR?VX]9=$[S[=D75R1{[JH(W33\+79.T7=2'60.-<^N-
*K7(*P//S8=90M13]G)AJ),O@TX=9S'NWUMR1+@75 M9\1/"^9:\U&=N#Y]F,OSTZTU)2N2S;+ M&T)X-?1A3[,)4G:9)V"7[GILG!S@CJI=P<9_DZDZ\RZ2AW*
M9FZ(LWR=R5;F0,I(1""!#\-UO",?#/2O@_\%^L=O4\-.9[G7)/ZF&P'$_6G8 M<(CWH17(:,4G_Q5%SVPI9DA>8ZAHT#V48Y0HO03?TIV_K;3[MRJE3!%IDD- ML&&HCVB?
3W!AU'ZR_H[_7F/I,6%(N=0F6ZRA,=:.GKV8-_NLN36?;S>M .;T90M_4QD)?<GY-M)*+\0E*[N90449IC&RZB8S_7*G-2:UEL$#'VH)WFE:9,\|>5_\Z'OHKSBUZ*
*+OK,.I,'#AL"0F06]+OD)> M!=UJ@:A?K5W4L=;2!RW;^LR,I"1NP;.!M-(]"-PIB#4R7NUS7@^L$:+!_!V8 M;R"X;J4]<,W=IBX3$__S9OEPFW#$%1*K\!PYN^DQ/-*
YFFHXBV@H&V!6%9<% M^C!HRYNOL7,@$!&GI%-SK2CT:/NGMS&%VCH# A%A-N!8+2X,^"9M!L)M)05[MUVG?-8_))B2#N4UX4]WA8XV\BB4:[1+&*
*(CE73*UX5(.2HM)I2BSZF.PX M[N/15'-5N:EF8*%?@KGQ\:CX5;5MA;P^^K6P!;.33D.I&/7&5_W6O/O?_1GZ:9Y-MZ^%+./(:#+[5\0\#'1]+>F["7#-*E02U8[.!\!(BU>Z*(>81.HR)7#H\7A>D*
RX%)M>AZIC&!1--5(2BGY$%C$ MJ*4+54KB0)ID>>11,LNJ!]#'M-%S,Q0I&G\MGQJH!82K'?*:27N*REK8!G M1SM)(1+E-9.YXZZ<@(%?87#)N9"Y(2O:K"[D%-R6E0*[,7-*
*>M*U(R$IPBT:O MFY!B&R?741MNJ!16$+=K.633U$T;C^_96S>>)LZ4;X5%U+2)+:_<):.^A9TI' MJ>)!UB9/,.K3?)83W)+EF)#*T7KU?H|'5O-]KI7^:H7C^[X=_HC?%KE=!_1=*
*M#V[QS^AWV%LT+#!VAK;KCFPK^BT:8.@?#V#IHU;0OR.IYC'+I]*SG)CEC[*Q M@+C71];YEH,[VS*PJV3<=?Q[W,NXF.VT4.ON7UN6;7V)_X:=)O&_EWL0@:\E*
M1O%/H[^GV>^&L$=L9\3SNHSY\) H3YBH)++==T7BL+N>HT#)60 M+7NO $@[L2)--IA>01#5>UZ2$EQP($5+WO)TR+T1&ANDB|&-O0\AT(_AI"PO
M.^W;KSK3IV3@#?"]S!:.P+&00X&:<4<20%D|_4\SH:K=MQ^.,8%TW/%J#K8[-MVT%_?(#H5TCVJ-DGB$,K3;&:+@XI&:%&=KNL"#X^L(31>\3MAF&O#GGK)1-ZP
*M\VW3P[U[X%KCQ5UN+0!],JV#3K=PJ*Z69[?0X&\MH[X'#1A!{\.W3H?^?V[5 M2S6=[EDS A[CKH=6I:93D#"DVN^:CQ ?31+\FL^HI(ONP"4PXV!3*
*MNM&#)A/'1FNR]$S0@*B>1<)% ,;!;?"9'/MFIHUN^5$2XFJE5\0-377&KG",,@4[WULEL MD+SP[D?8=\6;]BR8S<>]?[6F_E&*H+W]=P!!NK71X"5 M8'6S1!5L/SE*
,CKMFTMUGD=$Y=%L4V4(II,Z'POCT0S%9'1?1 MA0#5*#9-)*8LRGS5E4.M5&L2[>2K7K5,49.U0P$D1S^DO"G;G6E_@'"-G1RM-ML)FV%IXJNBJ%
*(NG(#K.FSO!ROE=5KM*H9E"V$,WG!K$[E,!5D]"O/,-7Z M!:P&\J=T*ZD!-@Q=\HJC#.L(W3QAG5ACJKM;DD2U/.]+6/*.36<.(;:,;9) ME]\HG,N?8#FW[\&A\#)<CBBK4GG;$+*
(8.\V2.9;6A&O\??:AU]K,&Y\]#=5B>Z$?%X M\1\?.JG=&7+L,#7<#IC8XHI*9E>DB**D(>/4KIV:X7W]_Q.(:2O1'T$,77-MK"=>"5'\@E ,@EL?$<(}_/P.T"G+-*
*'93JC6'**+X2SD4JG2XRMTQ3@"W'T%KG M.SG);;RN+"L1?<.B* QM:ST'SG9@X8TZ?,OG\/ U[? P'(^>6O/^]!FG"NB/-MYH-*
O:GT>LH&RHOYSU_ITB,"PHWU5YF\EJ/T?", ^UM]AOI!OA#HN5*-8$=\(M%A=]VANA7K5,48OY1DC5#\DW(O+%/]2*%X1L*Z*H(BU5-_ """%HM7\14IO+ M/?5,>:<)U24]?*
2_K<]H1O!S"261V'H%J M=8=8_ V[&;0;Q?=(R;#_'?](.E;Q53Y;6A803RF3JG9VF9-7M6XPZ-Q UF"9 MPVB3NCPD&FV^M [?;KG!QUOKX.LM(_Q\(^TZGT]=FF+9J?3=2P-L.P5CM=QU
*MVC=]HPQ6?5I@"Z/.=&A4#!?UY&23)<>F799XW4&4G*R@VL7A(21@%RCF+/EQ/@B/0=[2A=#L4D*UCRD*!(457B1]P >F?H0N$IFC7-.+1/14*
MP37OYH!6^XDWLB90YMVC$KIM^!HER4*2>8N);-NA(TZZ2;*Z$8&EG(ZFSH M3IPP) +.HV&!AL[8RHX8G*.%J/0N. ^U;M3=&;-5RG^^XX=9^+6 +8/YN%V3, MOH7S8*
P=;NWSJW$('VIZ"QSU,:9L(8!6, ^0Q0UT7]. 857O<4N2H*1(7G5V M7_L6)'?K6DO\MA9;]>8V_E55W@^\G]=N)1#2/D^$84$7,G#_>J\)*; Q&_+ M)X;C?>!%S346@8R$?
2/NTL'NIOAA=]Y ;$VZT_FOK?FT.YIU>_/!>#0KW1E"MPO5(MEP(_A+LXC),?U"@<&,=+S+N>!6E;\7W#D.P!6_SM8^-@Z-EZM M$!4<]P$ZB/&VXR+V_VR.2,PKX"<&-
XRX)8IC=UF<5X%;ZW/RH13.V/K@_@ MU3ND5L7N(15-%fP*9"K3ONK&CN6"%,$T91USE2_GG272OB"&5@&KVID&W\RQ MR*2"_M:?U<@;TD2.3VM_%W?LNM(;IHIR@_,)97-*
*#**T;7Z85UX8*POMBJ[@#4;Q:?_6>',7B.'S#^R;']WS^DU=-@.OA\TWZMP 0GE 5;4X7\!2]0$B7D22OI\H6 M$1) XD)"KZ +;TK1;9(Z.02AWZ+S;!]P'B)!WG M4,*
}!HB,.M)9+SOC=0M_)P!UA#4G\71<%E[THL$%'NN[499;?(R).ZR1>>6JL[Q%)QL"X"_1 MJ>D"^K&D();I--"SSV95/4S8D>>%M9+5SKAB T MU?NUG%X?N"-*
B;%1+BNSBB6%T$%"N&O< B"$/2+ 5VW&.4/W4[#SG<7&<.\^MNJ=8B09I[KJZL$1(DTD"%,.JWXF\|\^?_?4&N,=>&SC"@F%E3_%\E712=#&-
MG9P<\B'7)9F(L,A^)G00D&7$E&Q.2DH TU!GAE!JXW17(-7@8L#I%? MN,A",^ LZ",L@%*REVI#J##=']UQ$O<%BZ7!QB5 W<4,)$6UWE6ET$@$>RD!*
M!'5ET,2!U@+N,#QO"NTKGR.'Z. E>>IINN&!SC?#[/F6L'W1LR }':TDQO-- M6!$-[=N1T\EXT>4P*6E$695.RA/9O6LP\VS-73\IRULD2[61]24QIOC^V(9WT0PR90\C?C)QUV\HF8KA
*MC\G4$(OP,[2"3\4?O(-)"X/G*YOE)(-T[TH MTEC'12W#I>H8+\O!&XPI5H:),X18;J:.LTLV4<<"2&,=EVNXK2ZQ'H+NC MA!JT%,4&DF>?>U4VHEDZ.%Z.1>'4V1-]XM@[@&8WG*
#:PTF=XMGJ_@,'RZ8E MJF?7U$7Y>16;84?/";J1%,&(Z=GKV35UHTA>!0M0A0%>/_FY(W H^W\[#MX MR;? +V^/Q@*:D/"*1;!V;,C T.#)!K"@ "3QH8#G*B\M?H$X]ZN+=I__0D+R
M%W\]Y& 'JY%$(3H&.6CZ*CH%KK"4S!N8+%+')?K5URX'DR@ MZY'E\D7%6LIIY&"COE8S7R0%@!^2X6S$5I.5EK]B,[F2$W<)DX?TVZLDJ#"+ M/?[
.H%W/+6.@SZ[W3<#FAG&\#Q--(LBTB100L HA1X262,FE(=)><3+J-4L MYA0!7<(A1OK,$N)ZA)9A+4!B8(S >_#OTVT(;!5F\: 0:JU>/1&(<(Q]"(W7 MP$"3^7Z,5;R!BA=%VZP'36G:)
*[=5E]2%@E*O64P!!KM93YK2,L ._#GB\X!?K MW'PYKI206N="^;.5LLC"Q"SI49,F3#F&OG\|S+" 4.LTDR?BD)OUQBD|3OK? MH>L!|*_Q*CRZS6T\5Z(2*
A,,K9%F$DF"#/1Z\438S^[//]_MGHLG#6^:QAEFI M69PH@+EA#Y4R-_CQ]/I #.G]M8LNA1"W;#'1X 6X676 M_D2D?K/8(0=^-
<^8%"U"V6_J&630KI$0F_7F"//B4&_^%#74LIP&U#UL.W&Z M GB3#Y9=U&%C#:8 ^VZA/^+S7HXG<%?LW!?6OL>%S6OW\,.NL^"-\;M=:.CE#'#[\YCG9/3?(CV(IN9.%7=9HF.J#K
M_F#N\M%&.^<5VE1$+S(@R..#4%W=6"!#DU17.D%1J,X4PD6-JP+4(-=-RN.J MTf[M>)L:@]0f[944-0%(UX-9<^[PTY7LU1:NG&FN\YCR 56\V))N_2,:-O0N>Y,1/*<4FI7/C'!U+7:Y?*
PYLH8.MY(&=+C6'}0(Z7D:1EV>OP/S#3S;EK>AO_3/W6IR MZ+4[[3L=KONSU<7G[%$4?+,6(UX)#:Q(/K\"PYF_VP79=MK<>=",'[56#\<5 M\0M]7,1[C;_!<^08$?7S7YPSA?-
*H^Z0+RMSM)65]W6E_U>'I8:D<(\+6ZIUZ M910KR*CS{\"-+X6.B9GF)K5Y<5:1]f'8-G_CHZ&+C6E>;ZV&LPD(-A^%?*P30[6CI:2O:PU4/5(LI+7U\79IT5KX&'K7]R*LZ31.9*
*MT#\|;'5@=0Q-4KU>!$?QZ6$;R:/3:=\VG[|"HE#M]**-A^T94$-0%)\>MN=# M#4%1?'K8G@\U!$7QZ6'+=B-3SYKBA]H\@%5O-B2;L \1PKJN"[SNUG8\^&>@*
M1I'8^QFZL>NNY9QO"<4B@YRT4I^0KBY/'L92@NV2P"B +5RK&(2\/'[$6+ M,K_"'14;KW\1W++.)5*NVPETZ!GN9F+)=XIL<-LDDLW4/&"8*MQQJGN$O39 M^-
*UV>K[KV:B,*WS;>7E>2=-5]YWC;ZKW;YN/G_G16^HTF@?%)8(1;2E*A M:G=Q/=M: !QI'NMU"MT_;)>2V8635+WIM&\NE8Q+NM2/=UL",.I\"Y6">?IQ M#ZS%9FLX?*
U!N(EG5=-%W#FUR4($'+)$4[O4;]YR:WYY537O]\JB(1],RTCK/CUT3Q7<7@8>D.P4+-_P MO$;W& 4;ZAZA> 23\ZJ)^7/[/"@AMA[-;37;\&EF(I35X7B3HLMP(<:VBN4*
*MH1.>O38=K"83;[Q$1+1/G7\9M;37+D,W&=K- ;A,#;N.=Z1=]*^"#9M$_3@_F MZ3DWNY#^>N.89@6@$:V*Y6MH9&S!>)7H9^9<2BVKB[X$1)[4DQ@R.0.*E"LI*
MW96QE;T+999/JOY664Y'<1&?V&V%05:MHOF[+:2B??DF]X.4L3M?7I>BK\&/2FSCV MTE]X8V<6FL1"U-6.5WT57AIX@9'O 2I3$_8MRC]I4M0TUPRGBD[E/&*2F3O$<CZ-]^@VB)A."
*MNG)#8?JN$BMT!CUBJ-4[6Q&T&_7-,?>!C5*UNA)D<;HD >7:J=S^::Q(<-S ME%Q!%)678^FDPY3D1ISTZV/BV9,2 BKN;FQS.0$,_HNQ/G4EX*ZGO<+I.CL9 M[KD1E^+36;&?SQ1XT*
E?@%K+_G9GVA\ W,&5M";F&BKTOO]9W^]>ZA(/ZU ML$/05=HA:.J?#Z,!Y YHWNJ.'EK]Y\EP_&N_W!KOC_J/@WEK,NP&(1%Z/_[S MQU;8B9:S[T5KA][A?*
*UB$GKW%3L&QP^!!BLQ("4(UJUT!XB"!%!4#XHD%EL>$ M.73/I?DE<'!]"XXQMJ=D@DGAS:/UY;BF.OL\J2<01@7]HF%=>&>!/(5F^45P M(]?D/B!*5+ZFX;LH54*
2//%BD@2[7"O%CX:4JTLI\LX^2S';N6_NJB2/QD M"Y@3;0GCSP6+']?VVT]+ ,,AAWXXC#CTC[^&8&V8?0MMKCXRYL^,$KHI2N:D MR0NWA L$MJ;"/F7.A:=_UD5'O/),.H")I-0)KO?/\'"
*SG%HZ^4'KXCQ1LVP M/LCS&[.23AIARO?T1)L+G";]B?2D,HSLJ6"D]3 Q<4, F2DL'0DW=C)M_D3\$:0G&?#0X*WUL=_SV17L<;: MR*@2)")IH=5P6],))-*
*<*RI%@&$TE7DE0DO537F'A8U/BF",>8^F#=.=G(:/6_"MYI%,>??FS&MV=]H.V8@>4\:H;ME7X*O4J[U5JV*%6W*.6O6I%??]\6?V\G54V M;:.Ff695[RFS$S>K-*
*1:=]J_8957&%YKI9C9%K8@LMXV95 ^4***+GS:IIIQ:[\-9 -3+7,EZXM;KP M5]@C7GER7GA7L^Y S[']EB@@_8";995?8 +-Z*3QICR/UU_[(M5:D$6P%9 M@=0*R?Y?=MIW]5&6.#!-*
*HLU4Z[F@4*ME'M+R"T*UYX*\2[G(>C|>]8W%YL$V M3W5L#3[V MR50I$BO%V4%A=F?=KPX;PM02)5.>XX1&5XB'1]|:YKP\;.>]/RZA"\-$YU]0:L5=:N%^]6:?-X?JK_?/9-#X)HF 64*
MXKLS)-1+CL2K3OOK1;WO"45P-N=N$$?>XKX;C OKHOMB2F3=)%'1:GD?B'LL MX(.?WP'ZV4&_:5K" M*> ^3V^Y^:;84$C DJ_FB[48!-I(D\0 MFMJ3]\G(^M8:'-U1ZT-4VVQ???/-
*'0+5FT2/HK US20=3XI=WT.B0&?RV:,2".?IV.^]T\??(@B)6FS)\8 M^!(4<]6DR9#@G4FKHHGU9=T.BD#6U-Z9@]"&^-@U&AD\.WQ*NBE=5%DGHSX?*
*MWA(N%!2Z1;5%^(3=60P3[7E!A^0VP*C5')X4 :QZ:I#/C6B#,X-K"Z[@PK|MO->]UGJPW3GV6[#XCITIV!BOT(2ABG$]]&K&+X['78L\NPF-2BTDAMSOM6[7N&I604T@8JF!GJN#;*
MS'<6&|-9 PDS9KJML^08IQC4Y_@I87O7LTW\A^@7LD 70^1BM!UW$,:QU, M]OWO.QAFQ'DP// W(4#]S<.|&\'S@#)LJ5C:3+*/TFOP'Z7]G++5>;9T#!*
MPN(HX9JK%9V'VT'C1?/,$W\S|Q; ML]/^PV#>F@YF_]+ #1P&C:^Q7ZP%<%!?+<0? ME_#[C5&VXNRUAKMY0/MF1/0E]6EN1LDDJZ\[H9L;)>.62_J)W+2<6}]0F+1G M;[?0"Q8:'+
*'[270&0E8"R0BX6%ZG3%,Q_/@SE^]#H+7KWVQI/Y8/34'_4& M_9G^ YR@@+.RG:V!B'YO6TMW[MHXQ!8G\D)")B5DMSO*LW*
*MGTL9A^U4+IB;/F="=)\/%!BS^F#BV!X*P6NBGM6-LAS;.CDS! L"WPQ@]V3IS MU&R(RO-C+>$R4>7>J[OXCP]=B%MT)X$UU@435!@(S_&=]!S?!?W]93 ;S ?C*
M(\Y!W'XK^(#^J_G^X^A?>#$) M^)K196[@44AZ;R<%;9T#%63 ID0{}0:36C0-2M)HFBPZCIG^_^@ >N #9KVD MI&XZ[5NUV5I$%,!'S9H14H$1V@[+4%_P3+ MP1{
JX@EF&P'7.CD;=$If8A##W=L-'-=?TM6*)3V XXW@>VG0>!V5#97<9=-M3Z7?UHV!PB0C\[1ZN37++.5NF\'>(1=8:[@L'[V#F&\-ZLNWE.S3-"L8 LP^?-M8Z$$^55B4JKEF
*B+5$#L,@GN_,*25:H'MLS3/44CATLYG8DCUB*P'UR;)=$ M2%:U!M(K%^02G,55FM#CN1V-F=/%/_Z3L#'})FU,?OJ/'WX9#(?!;>E@-.^-MG@;WPWZK.YOUY]B\'G],?*
*\,ZE+U.RU/#NM5.'"GIK9I/MK.N^&<7K512B;'MRBT:*W=*IH=%'BQ>LLP-BF9^\U6E95%ED-9>16W2RA/9RYAE.5V<-MJ[!T#*47%/[U"0QWWK:7>;.GIOV?*
^Z^]@X:&=S]9V//AG^%Q$?%/Y1)G+O2' MGK2,H"LM-^Q+R[-;QE%O/G<'&N0!>(06], 0.Y2<=I/O\IW5@"XK2N%)0T'(M=;YG':#Y844&??_Q,/QN.ST3C7?*G;Q@*
[H01Y+^TX22(8\&L^]GIG((S=+ MNK%+!AF$*<8MF#K3K.>[GHWV5,'3%7Q_NH$[-]-O@-&S6C#K>_T=42%4'N? M@KEC+ 6YT]KK11/H^+|<0FLV=*=A&*
*(1^/+LLG@1O"I3B=;*TEA?NG M+-)-84(<4MF#K3K.>[GHWV5,'3%7Q_NH$[-]-O@*-&S6C#K>_T=42%4'N? M@KEC+ 6YT]KK11/H^+|<0FLV=*=A&*
*(1^/+LLG@1O"I3B=;*TEA?NG M+-)-84(+5MD8@WR!*-(AN8^S*IVGEPB0]?IV01>W\ P3T+!?!%[5ST-8[%-G M0(]DD+GAS=52 $6ZG0HEF,KUG'M&@/2,DEZ|@1PI/-Q\'B\;-MB[:P?*
*^/QAUL@^G^S?1ESMJ'-W)++!E1&BQ?P=F&_@V;:\38Y=#T>CNLU-A7T@ M2Q@*V6RN,P3T*S"'<^;LMA7M16V=..9H4M-J1JV :^C+)GSMG;Y]LH\CA;+;N M!,D\VC[)9RI?8PDI?[U*
V^;K'\2KCf(D;Z>=1Y^B>.822NNB-6&-L)5)0U@3?5=;(GE M==N,:PIA_@&URBS0TMND^B M3%(0EYWYC>+8 ?EG83:N.K^"Y*.CSLPGI733+EM%%+52(.GWTF&,?M7Y]^6^*
M\V1/Z.R2VF].HH43WQX!8+5_$B_SH9H&VBXP"W/#DW3ITX@G:1]HG%MO:)77 M:J>![YFU09!C&YW5L;-SD(?.]4W/0(=X:NH4[LJZ:YM_5B\&N?83_;,21X/B#5*
*CWC/K:4X/NH[3%,F'MY3C MN,(;K-,Y%I^::,&?L!{;X;EAJAPXA7O8V AD@/7&/BN'\3QQS]0#..26F]8 M\\J42K.\Y/;'-#18,>0'PP,/8&$B#2I?C(_+Q5)[-\XLVP/!8:QK*BR)OE*
M_X93.MO6S+,7?OP$ YS9!HDCE@J!0CQ5DQ\0MN2=IVYDQNRI*T4:7FL?#,5 MHS\;0W/I'L<^$IQ_V TTC$(%@3?+1RUK+L:1-A8(9OYUC-!"0XF4%WDE'F<% MG(E";|E@\>/:?*
*OL)+);AYP;AEA-'[<36# ?M"M=A8$9.MZ'.]77GU&DH:K05 MM=HZ:9,7:PA#_OM/(4NCW_W7_P!02P,$% @ =8*36#$P:RYH=&WLO6F7HMC6+OK]_HJX><8Y^WW'*
M?:FD4=3L.1.Q041%1OS 0%HBTT[CXZR_81&B$FD:$AA!1566ER@+6G/.9 MJ>K^_K]+TWB.]?3,:L__T+^@_U"'S)EC5+,_<^_");L:?U?__Y?_[^?'R'H
*M21L4NXTGV98"$UC^D^0"T0?RTT+S)[^>>>K;CB-93$[BN9AA/15>35;"\!8'__M*OP%_X4]0=#V4471B^ZTK5^[%G\A+Q?)[8/CRPCZ$RG\1&$T\U3X!:._4.RI*
MW7QINKF[H8U=T0UW9$1W16\KP#CZ%X)G4.QU<_/R:^ M[_SZ^5,1O?%?MJO^W%Y8]_G'MC'P;/&YY6*Q^ M8P%5#;],1SU9$$[B:)/XE MV>;Z1KB P;N;#CEUC_2H4AK&?
\>5QQ,Y=_BJ[# ?L-\X^W-S<===4 M6_]0!Z2#AT??_U+M^4 -BAX,8G[]%W3!4J-44_XF]T('0+P?D(0W;/\5S _M+1^B'P]XH"U/$8%@>V_:-?>!{!QQ_-,OS14MZVH\,M$/F["B.
M+AQVV+,S)([]^A-B^T-!PT7V+H94B@4?BYCV#Q#09*/OSZZ/SGAP^6_1\-8^*:(3 +M/E_?FRO0W[H@#!___G; MUWP#_$.MU66GN-Z3K3P1&XUY(IEN6V!XP-S#-PG#/Z?IYB++?*
*__L,:0A<^MT8OJ7 73-.0& !$6+N"3U;* @8 M"' !A*VI$+K UUP0&J6V{5]MR!@02\T38JLAD-&OKFBP?F02/=8, *@'GD]8 M\OKS D2?(W/IM8$5FIYR8,G-*
-2>$;A4[W55)3.+"S:>77QX[*'O^? M']M7_VH&A[!'TS'L$+CQV[1=+2E$/H'?U!U8DF8P^A*I$G!CRBPO-.:BI8E,%.';-F5-003V<6)"\|L M#4[.4QG4'-P*
086B%/H$]8@45*3I06$V(%=8YXY]3%VX8%4K#'E<4%'D:H! M0S5<#1-,1)SP%L3-EWM%S.2ZX 9:.XJK#5UKH -8PKF&(G4'+K=Y# M]=[#G$E=FEA!/V#U4.HM534S((D\<7WF=*
LYLBTN+(_B5P2A"[1+[7O@9R=_MB28"WXX#4XEUW"@8-H:;L^0@4K[P+9/\YE! 9"I?HM@VGNU0[.DLPC=@TCQ? M]7]^S|(ZC3CM2CWG@TF)N ."/L(D>,7VI.PB@U/BK-*
*\/I9;-L0=U*RJY;|> M@UU8>L6"RDNA1+:5U?>9!)866G2=Z$*D7GO.B $CJ,1-0>Q!!4+0#9W%>A;4 M:)0;N=8-4/(6FA;5%L21#LS.IHEOR2M'1LV0CX300VG&(7^]76XW6P9_7Q<;*
MDE!!,_(M$&*6E]E^-I.C(%-I#O*EVJPLW<.IMXT@)MR+LHBVY@!%_VS0:(H M#[N(SZ*$[RNA\8,94L(=@,WOE1&6(>K#ML<:M.%D&$\6L/O86?>RZ!.2&3'
*M=L"M*Z(-46TP^9]MG.#7*O?"*=4;+@P%*JF)GC*,7>{]=B)P#X3>"+!F^[-M^EG>-$NZ4S!%KT;-5@4^-^,<<0S?@#=-$^K6NED]1U6L@3@TH1:GW"7I>@=O*
*MO&FA;O6@HD_1^+#4PEQZY2.WR-%,I3JCC_,SJ])#3 3IS#Q>O;/E87T@FEO-.M6L>!V5SNB.FQ$3EH4W"%8HQ2M>6@1;A]B_Q4Z33=5DLB77TV+16P*D54^,&G M.?*
*0)H+R:0SJ$S;O\;K- @UXIG(\&&C&[!8;@)OA>QV?XRJV0-4R!-NW15+1KS5OWC)F/*NB+5S*,U18J77![K.1"4_(&<6X7ML12WG TF*FRW(SP"]D) M>8_\ZE+&,&7%1'N8F*-*
$8#7(D;+,9(@;Q#LKHH;X]E3X8H^H"%Z:<\"]AY6 MAS ,O\ =TO_U^U0Q9!9A!7=(L4^B Y&_@D0BC!T[4+6/#/#M#FFBI/[/<-M3]/_6"\HM^ ZJQ;9H8>3"*
{XZ$Z'!3#CWD#^9:7]C[%B@X71,LW5L@9,2MEK MAW-=9=0M.1VTPD'MS@11+5156#QKN0RT7Y3E:WZXK:-'>2)8TB#<=+0G":1; MG=4"W0HX?-F?D4,#+TPY(GH5\N,?&
(81+)LKY)-O[3 9N&[4V[+F1>H(!)+ M67))],%SG^GJHD.J'-G4675!X %OD V<$+'XSQ $%R ,_M(.E!:#YR\]+0=_M>,_]U?6FO-*
+DKDV1=%%OS@8LCG55(1/W=S.L]86=):>RNO>&J+ZW$6CG&IG<MQ7U8%HYAHMQ T+K@2IDXRXJHN&!.S*T:W!E@i92]WF^H+]1SFK2%'USJ!H M9R:*0LC%_2T/[Z!?*
*7:#&)>+(*L2VY\ ,B+4I)Y/3RIABNB11=O%BO^]%D?EO MQC_O0 0/#(.V[(7% M&S+2#7/"\ [@$U;JZ+#GRB"W$5- JK_4'HM)%K6_5+ M.JRWC<#R13!X M/#,X[\C.W18X!H 9A8-?*
*%*E+'U=O\)"[PX=KL4%(U=XQ#M*RJQ$R#XUG<&4VZ5TF0%>02CG!KP9HUH&M%Q.P!5*4CJ"549* ME7L4-!Y=,.H7-E;^GI T8H//"*
*<)4K:'&#=1KR?)EK;0]P!O0T:K84')U5+E'-M2?G2NB %3>;(9 BF%!YVLYEF?YS+W\(0D_DA4IQH*L^9NT9E[# R_ MJHMH!<9CEJ4I"\]PH3CVJ(]9K4M501XEA$63+DUR6+5X_3_/)R1*
*MZP(%1&E(E"S_\W<\5?J7MYX%'3'D:3UU^E<\P?@_/SPMZEX\)7K]VV0]Z3PF M&-I-PO]KZP[9Q(-M0!6-30KUPNA.(+JN!MQ^)8@>D/#D'8C8*XO, LK N5$<[|>4)S8-A.++Z7*
*M>_+393@>U=I\QP^{FT2OE5M.&I%B;3L.UB_??=/D^+L2/>MIS2QP=*T 6:,/-MRWVO;!X$L UP6KPF#LERG9AQ)2#HO:-ALW$&I'7'(GAW5-*
:2/HU2^G7=1?;,0Q"$&3(.835AMKPBLQ'Y"H7EE(R\ ,9>:M MPL-JIU# Y\UVDUIV] (Z&.G\9 J7H!4W,I9IU^5[F.W;B;NQ=!?:R,>7L%B& M^8#H%C3M]O/&[DK]VV70G_59W98<-

*4XS^@Bj!-(2TX_SK?=9-]MU7-MO(;&E70XZ!!1*KSD:,7TG80N0K$W_]%3X:PME3J<[W8:T+_M&Q.OT9VYU8?#>K>4;U'MOI++# HC4IG'''Z7*D$,KU3K\7+OB'PTJ??'\S94KOME,SLM(/#;"^O.Q9=1&KSM.>2=W)8MY&V/U-KG>FL'^H05^]TT:({#'(W5\2[M$O]<$T2OYK&D(F^1S2%2@-F)V#7TR_E*7E10!G_=9$(6'STJ2-MN*O-5IG)S5;B#I'U5H^;37+MV]@CRW]OE&]2ZK^2RQIX9K;A9*<5;E;L-&M^36D#/^TB_F*7E0CYGO=8G$]K MDC\NEKA@TBF;#MX##3KMDMCF]SXYDV#7F]E$U[MX?>FZTF3M]SHR X#36W4D#F8=7@=_;L2NY 2{G_]0U\HU23,R7\K56]0KXRR MI;(-SR1?;*G>7ZRC51,S:2%=N60B''!!SOBDA88DBI?N=VJ+NM8* M]$JCF1L8Y3PORJE3565\:U463$K#V>37DYG?*0)51$KIS]/C#4A=0AB(;IR M+W3]RKBYBP](.]+P=P7,&;D<%1I.#38K_F"EV10E3!-K\@^XNE^PM,/+6D\BY^&W[\M@>G')2O]_VYXD7RA{ARC34=M)G:9,7_"V3Q*G7DY26U]9 M,]%,K3>L=4M%,[$)ZD-7S@GSH2VWT!;&VND*DK7UG"]I,;HB|*NQ)-EH@K>%M>>C*;5$^-.EIN163;]*]$%9-T>E"N@!#4KPH]4{CJ^\^SA*W=(S)/"KZN5JJ]]++#:6^,.AFB^)Q9:D!ZRY$BF^SF&>&2"]\6; M=[C?.P)?OF=3GH&,&R,'HR@^&\1ZCW "I?MZ@!E20^]&%;>1:,(W=)90) M,"TH!*.0@BR7N-O)89KV(6$A)X7.H8R.@>5Y1\ M7O,G9.#YM@G<*+37/$9I1T3OLKBUEG*6Y1<_@MU-WBN/\5RG+0:>9@'/8S=<M\%Z>41'C0|7Y]U;TF*^CH.XF]L':.,,IU<6")<'QI>Q4%8EYP(\3]^V7\6YK M!TXQ[_/^Y2S7MV_R_9OY722#?PV\%W; ($9)\I>%)-|+^ GI$&C9K'EIL|. M7=,K5(5ZJ9?8&"IUX#_#^H<"?{$"4 :08C\;3Q*6)I(5?XK$4@$6<)_G2@.6 MD'A3@%L 2[C_4X#=]T A,WPN,FX4_])+CV:[5JU%! MO;N8J))7F^N)G6OQ+O0?9]TC^/ES0'\N]F+V=5L<G.L5'6T.5F98855-^QYF M__[?P0^]P3_16&/8)88M+VH]3>9AJ.+[7%BZR2IP?\CZ#FA I^.5)[7 M+VMF)&Y6G9L6:,B,4K%MF7%9X,ZC4/?56N=-&Q?(S!RXT:V[\?X6+4W"F4Y! M,NB/7=5WR8[=32S\;Q=R7-R%"]B^O^CZ!-\?T+\#]F ,6N67[/V\#]QZNUA M3QAX^DPLY5BDWF87P\26/5,,_R/;?RC!1X/VZ_H V^LOB@84(AQIK2HB(N8UM+O@&/N CT??##_P9*G#,%U2Y%3>!+$2'>4N8HF.4G6JEQ-:.4JX+#W]PW3SV MNBZ!9NA5VZSRA,[F.=#0QDZIE-QRZ,T3'H=7^&,4X9ACH!E+I8HO,4#A%"3QFP($0>2G#OE.0A"-=5 MA(NBK9PV=[E0R!@ZK;+5:IAM0&]PU-B-*^LSI<)\F=-[.3*;V7LE2EJ;8ZMLC57P^58*HC704FLLA4=QL>U:D.K-Z]C2F(+(X\$+ $3=2,*_MJ5;>M3L:*G*[QO(ML>\S({ M3NZFB[>-7]Y6.@91>C49"T-!YY&(1761-M-ZU*8]U5BM87W:=LC%X.?.S/ /ZYDK$SZZ(*55C6N) 22]"@@9:$S@/\;2X7 M/Q3@G>%]IU>&76>,."WJ%!)D061QQEOD]0H|_>('I=UR\P7 @1#QLL',F4B560.]]#NG/L>H?\!?N\ TR2IP[U5VKP;9IZP7 MK/AB9K-2\5O03.Z2\V7S3,_X#^.^R8,$ .1SW"DQ,.LJ(R&@ANT MZX,'_M.]9^%,*.'7+3 =*PR//%VH&3]',=%Z=LBV92NY.LBE?6/?P XE0@6.^MH+V2%9$D^S3%3/'YB";;;"D%Y_2E4P\>_B!1Z^I>N81AS\'5>IYR.++9M_NY MY;@0A*EV"4O?P"DE1A&..89%M@8!?<2BGK22CK>?'12ZY@P/IUX:';|CW M^KJ3&7BH:)W*7(,YQA"@WJS/$%8SL7XA9>N)'H-ER5& 7+PP&BL13.5=]Z)4 C1S2GB0V-4]8+ MCT&T$^IPG20WVS#*^]H9#BBQ/E>6(W|&=_N)#68>]>57P^58*LA."G*I71D"MG9Q$;JK6%SM(F%A[]TC_$C!\%S%65F-,"UT|K%2];8BR2XA.+&22O<#TNX#E_MQ.0F0+3H<#:5BCI=+%:->@A#'>>/G(STG8%RK=A;&1<#86@C."R6K&XC;SAN:MI<.7S&?P%[']P)KD_S M\YK0O,5YN;=$V!I>,5&SR A:ZG.+]'4?3#3)>,9<$<)E29 \E:IT)@2NL/Z0 MHAZ8.XZYM36|@*O?`GB\G9VKD,)9;]E-W$8ZDY;/2W0FCTA<<'X,?KJN@. M]W)2,>MPH#D2[_NJ#++3EBJC,X"|"^G_]C@@/]$6:4_.'[-VHI#]N8C4 .N M(]%3APH+YJA#^\1IH24NX7R_Z$^3G"Y18Y^-WHJ$. ^**!J/G(**;=^@^K,\7 MBV1>7QZ|)4+F%T=O0VFH M#MO#Q//X$\K'5G2]2;_#<;=PC M>OLV.#@3O1E$FY(9T>-UUH405;JB;M"N@W_?:*W*TL[(^1B8%9&]$EU1;-]#IAM%#-]G2_\M5%?M7"T*7F)#N+>D;H5Z":TW$B\P5%|GKN>>-%KRK>2%;]6T;)L&(<+0V<1\|,F MN7/"$RM?] KR?9X;E1,09)-M]^R]+R]#'YOY9(04V3!/BV]Y$?HU>ITOJJ M M,E8!,4*2,+7/04A)\HBP403ZQX=H)(K?B/DGE-65|,.\I5F$(MN71C_?VFUYOWM - S9)L$_3$)1'X$SOB1'B0K*TG'L9QBRV)1CUP-4_6I+TU-MK25,;>#R0A'@&4FVF<*\5!!8F.VX\2^)&F_H39=%9>+95R*+G[^)I%V8/EN M^#R:ONIX3FI*<\%@6D;$XJP5CA(;DOU.LD=I3)<\L6OI;+G0R3=Q1P)4:&6'-M*L^MO%&06..=3)V]>5;U(9TM9,.%U:*>-:5*Q^_&=-U32*Q 5B2=/9&\MP[MIS%*#!F%-UXZL]A;/U<(UH7!S)EVV44)4H4RZ^D&5&T\EPDFS3QGD@L14B\ M8F?807N90%HF5KQ'*7Y=%OL-R>FN7!9V5XS(IZ]3T5/=YW(C.U{U#]['*# MK#SCQ*X\RVB%"N:-$QMB?- T>1+TM$K_8EW/GM;U$#"8:#4(B.(+^2%3Y9%" MMOO-=/TTR=]>VMAI:4,VQB&ZYA8H/A/4)XUPP/K+Q ;;ETO[-,G?7MKH:6G7M2G5K.E{6BC!9R>4H.=. 9/P;Z/9IDK^]M)$S4=NL"X]15]UQ8:^.HL_2[P)?<]=,B*.9EFCN#V89!N-/@/M<$&4\ M9EF:LO ,%XICCRK)(9)8E3Y.V&[,ZH"RFQ5!D,6!O/YI]#IS$P6_?M$;I.V#=]@G7>C@^?RW&D(0SX?,%R.HAV%)3 'AKVN>[P Y-Y(RF5:-&M9 M(P S+<@NPAA\NF9L6;XJY]8"W2\'62OBEA?Q3AP:H&>7-4NT MXLW*3$>THE2O%!&\NV(Q/AQO8EK!^]$"_3 \Z,?\"V&6G;6K)3;C3H<5L7Z MJ-9]H- D<2;L @Q=@1GI0@AV 4(X*Q)*X +)D#ND[5K>2S'2B[#EE1%=CZB). M$=&O!EK80PF4JR[]H..W8;+6EU%-7.^ED9+)0,6R*KC1!LWN@F7C2PIBMLF-8*W3D?GTFM:=H&DW+ M]7GS1^&GYVKK.2!M<1[O:7;&3_7 DCTPMP60;(&T31&PSD8I>CQ=%(=V04X ML979CR'HP]SY?ACZFJB9&@=p@ &,W0YDFL/,H[R3T0\)M&S7=$v36B9DV6 MJ?ZD7O:X4,5Y.SNDCY&[>4|VNR M7 ^-9;9R7E17LQ7'PX"B-.)MZAIM.<4T%KXNH_?[R;D1Y3Z,0KI UOP#^H^FMUVA^SYKJZ'PX, <%P/%TW%@UE.G*?1<7^%>; MO*'L957/60Y]?%3X&:<[*/C ,.NTNVRV#L M;G_*[R8G-Q$HE.OC'DQ;.Q9A^'JE":?1)7V$^DP3)B 9C?35^UFMFY8C:[# M.:T!-"8TMR7P/+KHJVRZO61$CO A(=-0\D/3PE>&> MR\6ZYZD3%!;0H4*+*Z,L((F-QS^Z!NL"3J1K#/L:V*@&,GRHD@7X^2M0B-P< M#0@U*%,@PT^S]E!?TLG=^^ 3H#C)@G2AX3-;USVO4>Q&C-C.9P.N)S\7)KU)9-M/ME#5M2)$796@&14IDHOI<,^GUFE>8(#27>9SU/ ,WM3_S-OH/&I#9!;J*Q-M\GR0X9AECFPB37)0!HF-G1*S =*KY0'Q%E>7$A+/?.FZ$&(ANO*;#4V[D;^, M[&.45[''^+>WFC_-C@YWW<)74?&L=HO1DVUAMAW0L;F3ULX-?%QI#.$",#%"&=9_PR MVR+'+.PGMK"36&Q2IB;86-<6@:N@O=A M'5^Y*ZDRZZZ <7-;F2K&Y8[$KT<.S_Z(4KERGNXVZ;ZHTQS7;K 8C4Z3NVM% M,14*NSR*N?XQV<>Q(;2JG4+6:@=*PZ"%4Q9UWLWT[<9[]KHS;KQC@UU4JO4UW MVPCNT;#9[;FR5VS)SN1_MVP8G"|\;\5-B9-81*H*WK!\0++SW1%9:!RXCS5 M71EWL!,#@CZOK;Z*6M%*OD]-Y"*L.Y;Q<*''U0;?63&QI/E]!8fM&]*$FZ)4#MP!/H:-9*,PUC,Q8LTIU^WY8[]!DDSEO=@W6GQCK61U @Z^VE:@]M'Z;81:.8 M,^H-6$WNGCAI"RJ^R K?:,,B7,#:LN,S.1S@ T)UP<'IG+X3U .UQM2XL -+# M^G"N9@,NC7%$(E%[FO$/_%XKEZ--WE5]N*('BW%VRD)*.YJY #BUT<(=$7RO M7*Z0]PK#!NXJE#EA\W366['+5AHAG/C@]_M'$5^$X3,1!=/L]NDV+*DZ1(9. M1E5A4J(>]=PCND@#KL]%&HQ?G^%C6:,HE*[0W^IN#[W:]B/J.-SR%Y?:0>N M-!$]P"CKA=0^90%7#5\6BG\4UTEWG9L6AW$ 6Y5XSE77E M2]AZ!X@?/9OZ@?>KXITR'<->;T_Q(!<9]\59;E^A.IS=" >%+D7W51,GJ5DU M--(X"}ADI%,DBK1B_,K32?-KHSHH$OKO%,FNW5+=+2GSQ((R/>M-DXJ%67]I5%$$BW3@ Q/0 M_%76IE^RBP7D"G6S 0.1IN!?$-MDGWSHN2JH"..^UB@:UW.+G:EC_Y>.+C MP9S8&_B1Z;37]\""ZE-@MIG*;DVHLO?#A-?]T?6IP,A:"*Q0+T^8CQ#U 8X MLZ@4.*'MY)A M;J1_M9/!,@):N(KTS^YF-,#Y$C.3BP(<0&Y.'K67V7ERS^!)T6Y&:.+S*!BTD M$0T79!1D4VX';%[JPF$5>+. ^7.Q4]<1.5DIC1G%E?%SCE$K2MCS;T3!1'_+Z M9@WL5QQ: M>8]KVQ>?8.M?MW=5MS@8]..PBN]G(TC(@0$89;,PK@G\]B2W7K'F4VKTLE$O _M%@##,)Y/GTN=52%6H5]#H<<_W0XY%[WZ,S+XC$8E!-;'=P9[M7!!XI57@TVFATZ=IP.EB9580LTNSZ+*)0V*REZN^8 ,P[/K+5?? @5T7&X', M9D!=*==AW*J4U!';Q?]-Q/G3I&/CXBU9L.OO91.CX7DWF[UOSUM.:O.8}?*> M;V3B/?{IR/.55X.=,##VP"R(V3R/_O=F1\)7U[=W(U"^;8S(K ,/E.*2:,.T% M#:LDULH<<&47M\]ER^>'+$_P\P6O1QEZ,]AF(2!4/@2N+Y]>KLM.$\F$YOQ M8Q:X(C11><]>&(4[-#M/2PVO:&P6>OOS'CP381+RUJOQJL_'"%7 6U(<9 M6*]K'0F%##%Q19(^6-^S,<]6.T^_ +N/%?(E8[[JBI:YL;?YM&N; MFN?9,AB?L_0\028N:,\^6GPW$6!(C9=Y1BA1%7WD=$U5F,^\Q)G/Y]GVQTC?:M;4;]7MIO")Z#0MWY75T.FMY^9^JK@@;QA]P?GW$Z^9DUU<'O6Z?MGF]+4DV==KH<;@P,H>BP>49)G#O=X>\$}XY.H;^61SV'^8\S_K:6$[LHH4&_M>D__T\=H]:)?#\XU?#D\C)_O%E[N2?W-<7=-T94F:!9}.=>SXG;K.5SK^KSYGI;W%N[N2KGZ'F\+2'9NI.B6^PBGZGFQR,N M[%1R#0T'DU(UL8[!8_#['<> #(5Q<&@\F7MWCAX1(<'G[)Y[-M?D7/BDR)TF#2PWI=,L[*O>2>AW^O,<8?8L8#7F?@M8Y,7L4D$5DHIBRI.BSX3 {[LQU T_M^L1+%T&_9-5T MD@_Z):F=R365Q(ZPO>NP!;,$/\!R 4Q>#B]_K'[VLGK7'F)D!1K.XOLDC;& MZB"-T=.E%#^ \AN@'}PFO/-)I>QX-FE2M,H%/MNKZ(4J5[I_#W-RC-X'2-Z MY#7/7C0+RVQ!4F9:O2#+YADX\+R)U%(KC9675I#(GMX'2*YW0'L+]NNKMN&W M*%,'Y@8V!DQUD<;8-RD'M".VRT?AYNS"HH[&(^O:/%+1""VW8=U2Y D/H^2+BOS=\D'WX MH#»"3QEN9-RF9FEF8+X:6KZMLRL/0#F;RS(U"@#I$;SDF]?(XFSAG%R_>.,5CW_BKP?, M^OQ H4:=H&RV1U!,7X!_#YCZS'MB|M+C;O,E^AL.SG)L.PV:3,L*NV?5S 13IQ4$S]?(7$X^?C4PX"M]+*HIV!HHN, MJ4ME9;HL!M\,08F8ULF03VMU<\'#NDE$MR>F1V,XZH#I46.8X$A[ELUD\CV+SJ,/@2T9FDRSI(X.K=$:MK&RCEN-F!6&V M6.)6/I_<9:X)&UQ-JJR;T?,F1EB+9ID#S^]&/I+P"]E7;O'M$&H%%K+M:6,1 MP*:*U'S0D_%^*7'9^8?<)PE?_V6)W\"7(YB8:1EK,: E$8ZNFSF9QVC!;?0 M[%V$8_APY7S_BGN3*<)V36J8JK9=EX>E@:]M.K\UXZ0T/,^Z.X\_0?S8+0 M_)ES5XH]/C6<8L2=9DWZD7,!*TFOC//A^>/C4)(=%4!HO,K]@L,&IO)8 M*!]PPC0B(BF3'&Z/B5L-)"_Q08(:TUTS]4{CY' SR#@R@?MOFLM M^R?6ARE#HJZL{ZCME6)OI^O!RV6OZM2$Q-]@,SBZ$D/2%:-D/K'G M@9SI?WQ'-PW1NNf,9R"9&EQ,8A5]R5(%&2O-X.LZP#5Z1#?2C!O%.61A,_M5&Q4$CM:!H$2;6:B=V1YM;!(S/TTOS M0OYYE\SGS\_'K:[SYMU^[*_V39W;1FS&#MN\GK*UEWX?/&8;'>S&\E_L0QEW M\= -HCD+M%Y2]G^;]MG.'2%>5HG6/L<:+SA[34Q^6KGS,@] MP<\G,/UF]<9^TUMN]+J0*K"7H\= 1YNP+Q<4M@%-,OXYO)WZ=EU=&\[[2%< MGCN"5>%@6BROJI Z(3&S9WT>UF7P+YG9894HSL,#8Z="Y&1*W!#Y/;''^KR?M<5^_,?',H+7[&^G"{@HGUF@=B&J(L%MHC],))K9O/K)LZG\2>I3'INL&[`M-A]PL<$OWRXZ.'X<^" *I7U7E&+*R&!*4N. ^O B'NU=V;>Y[:A7O4Z2*MJ31;P M;+5 ,HMN,-52>9SPQ0SI?(B1OVZX3U;]!M7"=_,*&"7,9$BF'POB[.$"7'-M(F+3O?TY. ^].$]ZOW^>67,=,"!^> +,YAR"*/,,NS\'>ILV#$56C%6>5XTP(M)6=$W6WTZ<36<_8IXJ(:&K:S7!_C\71&]SG!/REZG(}$ITC2%B?, X_Z]N2-MOCL%?1\/JU&N7QZO:*\2]86LUT\ZV\Y78LA!,'[}RB'K M9M4FRU!U>#;T^]MR &A|=?.QH#O5UYY-Y[.*19;S^?/'U45E.@NA;I8T7]_98ES\?WI/(%=D/E7E&](G1!E,=' M[=Q2/*X8QX#:\Q!]:5#TDJX@8"AV*'+@ED9.7ABG>]9@.(52;5!UU!Y761HY?1QFNSJ46/-Q.5#.T/P RW&P M4:0_/B\$<-K@L@*6_''B)458 %7-':6I=5N3488,=-1IV<4\F@'6C"IMBP7 MT?V]07-B)YI/NR%YV19+@\U)HPN(*[HI'3GN&IQLLW%##B=AOYK,@.>>&LJO* M",V+ |I*BE\U"P#CLF.PF=EI8LMU0RL%RH1!J*6@1L?:7IGK<$_ "@X'*ICIN MN:\,NB]H4 ,')/F]HM??-.\?F2KM57.@FW*]DEY(FMMN)&SU#XK%$)'L)[UXU MO:+ "P?L*]S+?-YYQ6%M/2GHU=^?L]-5=$4\3)K>V\$IT:#F_-)64(Q.K/M^_M2^!%4W5OK%CPY8J%7%VQ,@*:>P;'RY>K@$,9^2IE%.85"@SP68GV!EW+2ZS+ M3BHIXXME;N4O \:KI]2P'4MBW'+PY,KE1F6)B# N]:CJ9#5,FU;29LD@A]E<[BUF^@1]H:^E"T MXD.",%5K;'>G]YW%S'MI?X#G-'CB+4.W_#OMG3HAD1W; ;>B^""6%-$.F >3 M6UN\%#N7D/Z 5BOH,-'KQ'A*+66IF@5V;H>AE;>PF=2EB17T U8/I=Y253,#-MDL@GMEIV%C;O(/L!E5>0V2D?$?BV&7V6V"ASL\0#N=5++#CS?#=[*\]UZQ/2F[MR."4..OW ZF%BCG^0_(/0*0@UQ:+MG793M]^W10F5(2AQ3@XR4S>C] M?.(FR5X$F\2^X#""7AL)B!(/FD'EJ09C,(#+W+O5L1:RPN-N6AIXI;;>Q-& MLX9@HKPX<>&9C=;'>2]#FH-TVII/,>({]U>P(D&\@,A8CU5]K:WX$R!Z?IQU MQ)\7$4L)-_KEK3$BEY4\GN=F&0IE&1*S#=DW4HJHC_+@ ;;78!)=!\3%U'U> M18HYWZV^]]A+4\%,F^(KO4:>]#!-B$EGCO4;4K\W-$[,\[E2G;A9?TU#*7HU M:K8]+D9YXAC)\TH24"=,,D3PZY1)QD/[F@+E_(,%59]73+WM1=-5$ETG M3BM4WETG%FU$#MH47*$8HU!M.6@1;A/I3*024R?^!N"YJ$XLRL,NXK,HH<]:MZ+(Q0]D2@]4>.W>M$Z<5.N^I$Q/BH,YU)YP-LSVZJT4S7269NY7)TX[/#Y6)\8#J5ACRN."CB)5 X9JN!PNTQG=)+-.G%98?;A. M'X#.@^7ZKYNKF1F.8%5.Z^F$U&)JQ.G%DR_J1.K80]J$)ONZ"S6LZ!&HJS(MM=(9\=RK3IP(."#[T$"O72?VIH6^58""%D7CPU(+<^F5CZ33LB2@3HQ<#A@T MT8Y42>FH,DN$Z<5*N^N$^L0-N_RJ]D"#GJE M<#X:.,0LI18F,77B;P">B^K$3M6C$9GEEEP@:V.[#)83.)/.)#PI=>*T0N<]M=6++Z>%-1YSP%,3.E'E'S^-6X(0VP24*=.*V0^4B=V&\.!42F\B6*>,/9#M6> MRR*&X8&23C>5S#IQ6F'UX3IQE4.56;<@N'J] BX%V0\-)=. M8Y2X.G%JP?2;.K%?ZI=;C=;"YD!?%OJ24$$[QJE#@.YPSMR, M,.?S93, _X\!TD9]K[H#* :@OQ-P"]BDF;+!! MH\,9@V%B?>$?B\KD+,S(Q_MG[L9B7[X\'S#AVM%#_3#V.W$<$A]>X\1D%L/# M;.:>2S:-*#X!\;FFU//>2+N)C VS9&/V1$%!.@JKA1S5;S<2B\T+*']=K3I) M^@W".N$\A* 7^N#]IM>!#K(/'>1VT*&..H7V@WF1FT&$69+U8E.!B9T#FR+HM7!J`!3>]W4K!S=G@P9H%47'"5S%IO1JH$*#MGYI-VJ8C6[_J9A<840?E=OR, M]4].XKJQ5PSWK[QR\'7=16*3+.W#,F:Q[+2&#F XE<)<]>,4X;?\NS77;P M.Z9]W15>SNU!{_Z.W=_3O9ZBZI0LH'.\V3/44KE% ;PZ#:N9@BJ1#Z"G#>B) MF+CURJ++0!,:0!4-:DW%WC'5YKOV;@_[^ #2=V!^OQAR&$JT;"N*W&UK=TB8M=]AX^R23AQS(A18+DFD&&&N4$E?\B5CWZQ7K=F-<[^7=-:!_C.F[_ES" M]>]MWR^%_75@?@'&[6YF@3!%NL0QVJK7KCC^G,7YO3/_I@'X5L-P?MT^4B9>1;XOKC0#4KUI6B'@[GB4L!'X!,26 21^!1GBY'@eF!<$KS]Z MDT1+E$72=AU[\ZQ7@(XD*;W'Z^)K75Y7?2.ZA$_U\\-^G0BPH_-SHO^._MDXZH<%.(964T):/-X__\;Z&RM)0RD"=S"!+HR9ZV& JWRR9N_MN3FY_#73GR?2G>;Z5VKL*7DIE#3I2LI8%ZA64KRL$G8EH>)GQ_I.@6PJ%].[M!3I\U&OLL@H>/?:CO^3"9, S>2(2H_.(M;8#>72$.>P14[=(,.T-E$ZNR9 MR/@5WQ^*^E#4&ROJET3 "[<@^X.04F#6ZTIYH2]O\OY#-Q]A;_K4.06>L&T& M'$MJ=%&'YI+7166W*)425U!]>*@_5B6^QN>4\4DO, B?8CEAN%BR&9U$S=_MJO_%WQ?X!8KK7;;?FU6-2FF7RT0=LTI._WDKCIX0.7!*^[Z@41KLUO1D(/M61T];.QRB! 8SJ4MOG^.2B5'A1,QL/PN%6YZAVXT2^6S 9C3Y,UT=5 BNIGM_,"9(;_^=*B44:J=V1#)M_'$90V_T>&S4G@H\4.)OU2)OR3/H9QP:.YJF1P7 MEK)MQ!'*@TZ8-M^;&+W]0[.K]*E]"D>HJ%%=]"YX"'!LEUG.*++2Z29O"6]R M]^/G_I*NJ7>%'#:HWG60/T*.Y2)*.$UB&R_D.W'WXS?>J8 D_8!:RB-YO*.M+E4I-.J=N8UT+'=Q,>O#0_VQ*O$E/E=&6E.8("'"18RK+^02C5W/#^ 9:\/ %M]P/^B1&JF5N,0KBN:*GKQ4&G-NG(EFV7490HKMCNG?-2_C L#._^)#\#C'S2@-.M#-PL/U@E\U35H0O2W9SC-,G?>X3JLU#)GC,*HL#/%]-\HT3Q/-=C6FDZ#HQO M)73)#^@<@XJV&FHT$B]6@2CAJ=KZKAL5PLL+=<2-^SP?]B<)OD!E7-004]# M14,0AETN],HP:"T:IC5DNW;R5KZ_'RJG27Y Y1Q4D--0H>"}>UV@275^'.A.7M)6E(A]G$AM:70^4TR=\;*B?RN6N$M7,5:G.9CNY0C#EE2O4B9\Q'W\"JW"&L M340&]%FHG EK&;LV-0 L]"G&FS1F;9>F..(;6)4[A+7?.BIGPMH&=/FN59S MQ86,J]33$>*WR$#ND-8^RV@=@/+X?+" ^YJ!:?#"8Y@!#>}[/M3LH#/XOXR!C^#G#U> ,X%0H5EN M]WN=X8"J=`..9>5](;I(HRM(O"H\@])D*<6Y *E?G+=UKNZP,#UN>LV12 R!M\="*1[!T!1587VD'KC01< HZ\-/?.+:@0658!`M5,Y!2 >7=^,W!F6+#W4BO-F30Z02CN-T5*2"PQ)],/=55E> MIG$>`79&0C&19F 5M>9Y7"9@/]TJ3{6)\ T[C]XB$X875JW%,.6S>[$FI-6LQ@I:8Q/DHDY.\P8O_.SNR@U(/:IFT5]I0YK17 MQ!6\,2BH:=QD H\:KP"(J2113G B3$6T"A($$]-MCFX."BNW^H0=//!S$(UBZHUHD96;6JHK3P%(K8IPX'DJ0"I.%QB2-U:(D%TIO M.S,KB0J2 Y:26QAC"48;?5(8AK5!5TO'"@#)X=QOMK])1K%9&A$81>6XOFY. MO15#6/D5-TRC:TUD]>'+\JU$;-Z3)*"?R;&&XYJ;Q7K3.@=D>=G-.:MB"4[C MCI5(R-\AKWJ _QVY5#C@(5B943I?0;5ZO5MELI5I&?:$XG^>^1Z83_O8K- M79 C_'9'RL$!VZ;K0)>Y53(1W*UC$ZJ M@R5Q%7#V91O'<-ZTJ=!}BFFT<^&\;{JXI,6:#F4RU:K7QIV.54X<]4BD8?G/4_\IZ(6*Z5F3PE]'2^UFSC MH@1"%%!:LNC*@C<171 I8 978*.0*)0E=ERHJK#(?.14%Q.(7N"""?[9]7-^S M>_NVNY[_*+?O)1C2T*-P+M*K[1D]* MQ@J!B?Q;SJXCAN>[/O'F"$@Q!2.++C6QZ,PIB.FW.N4%7O*8MZ2N7QK?\(GW M##06B01B-H8*4]{J=Z,A9L<"WV1,O&[[_325M'NG7&C-,L/(KQL+=)>'-5$H M+OA55B;MEQ?ZOOV'I8*5/A0#MO\(+K>W!_-6 *6;6K6<+>JB8'C_AYV.I# MOOS4EK^B9]E1H N\S=<-).6UO8EN-.?OZ'\(GA.)=DRQ26TT&1 \@N!X?.] T=]7Y4ZAMA R@^+^?R?^7S+S^YFCIY_LW>Q-;1:^(D;@[^_>/54^,*/>3;SB_M=OQ_[[TA:NCLFBF1T8$4T=2,\>_>E$D[3VUP.*I;YNB|;_V?P2_>U%IDKY MU[_7K3UM:{'1<_>_|*|>? M?UFV:XK&YK$+L*9N^],/?WKQ<=U/MO(4GU\?UVW^_AD_)6*@&/UQCC!2,H#H M_AK,_F3;LPT/(WO]UTMOMTQ[^?&0^6^XNKDHB8;T7W&+I_O"5W?^=^O^'T@MMC5W#J6V^>G$XZ\KEMV+(TY$;?XO9.^G& [Q]HC10**AJ=:O^&1RX&Y^T:S8 M.?[''*C)V'8CO#X_)*;YR,..37[Z7_#ZGUV+-<.ZTJ=!]BFFT<^&\; {4XI,6:#F4RU:K7QIV.54X<]4BD8?G/4_\IZ(6*Z5F3PE]'2^UFSC MH@1"%%!:LNC*@C<171 I8 978*.0*)0E=ERHJK#(?.14%Q.(7N"""?[9]7-^S M>_NVNY[_*+?O)1C2T*-P+M*K[1D]* MQ@J!B?Q;SJXCAN>[/O'F"$@Q!2.++C6QZ,PIB.FW.N4%7O*8MZ2N7QK?\(GW M##06B01B-H8*4]{J=Z,A9L<"WV1,O&[[_325M'NG7&C-,L/(KQL+=)>'-5$H M+OA55B;MEQ?ZOOV'I8*5/A0#MO\(+K>W!_-6 *6;6K6<+>JB8'C_AYV.I# MOOS4EK^B9]E1H N\S=<-).6UO8EN-.?OZ'\(GA.)=DRQ26TT&1 \@N!X?.] T=]7Y4ZAMA R@^+^?R?^7S+S^YFCIY_LW>Q-;1:^(D;@[^_>/54^,*/>3;SB_M=OQ_[[TA:NCLFBF1T8$4T=2,\>_>E$D[3VUP.*I;YNB|;_V?P2_>U%IDKY MU[_7K3UM:{'1<_>_|*|>? M?UFV:XK&YK$+L*9N^],/?WKQ<=U/MO(4GU\?UVW^_AD_)6*@&/UQCC!2,H#H M_AK,_F3;LPT/(WO]UTMOMTQ[^?&0^6^XNKDHB8;T7W&+I_O"5W?^=^O^'T@

*W&?;&GJ@T(G?_8)KX-6@VT_#!@]M<:VT5>2I2+.)$$E":OXSI6T9T3)-M00-#8SLC<@[Y ?_EGX]HLA2GZ$!&>QN.(]8>E2R!S?U@#*T LD)USZA\H MN$I+]6TE|U,E%?C!!0X1K@YVBUI:6Y-H56' K2-H'-MLEY&M<)7BH9J-TO&#;03 0D6M&B0TEC+M16G*26;6X12#0#/$?%3]LBYC:#> MP/^,V3EUIBAN;3I"[6^SE3.Q45L_Y%0&$]>VC[=XG *]-#*W5SPW;^7<-MGLIK@0QR9O-+\;-LJ/X3 =??[-9FR;'<2P')}YH*#&V^'W;>0H^:,;H0 *Y0_MUZZ?Q ?EP"U9E V@]=-+RAT^R/M?4&R0H?[M*#2'=W7LSW+UH_[CIP>X+G74T_E$=QZC.6S;@($SH^CZ*,*FP[3"0#1$"+3 M:Y'|_X=Z#?P8G?8W/[A?I.8:ZLW1<'K8(6T^B3"X *(88W3SS)_I>>[9P)9,M]'_^L;^SNP^*0!&Z\ZH^M,Q]G\7RMTFT4=M\C).6*6ASH:6-K2TBI;.$5_0YYQUQI5&-*@8E,Z;R.99 MIMCL;5)L-BDVSR_%9B.B_^8B^GTR\]J3KE320"PMB\("MLPX3H<8%M&X4I)(MCQA:UF;9; $;$EMI?'_6;=LH68]:PMY0T4;*EI%18>V(G5U%VF&D%)2CL[. M0IT9I72@<$-E&RI;?1VZ*7;2U5]HK@Z+R?6O7%BRH:D-3:VT*[C5 16NF!;1M#)EN(M\;^MG0STKZ<9L2CFQ=-Y'L4WQK0ST;ZEE%/6]2+$6ID)"!A)ERWJ2T M522?U;IP&W+.%\/:V1-^0Y;*AJ0U5W.,J&*9MRl;*BMS2VW(:0!]HP;YU@JXREAEE@&&YK9T.Q*FCF6AM4$TD_9D!SW_@E-M0W=;.CF M]DO+YT(;=Y;[<<"3IENV^W5)-4<1<7%-1N_?:04P7LU>0FLX91GI6SFWNF2C$5I2I5\|L:TV17MUBUO7_6+(@7Q)/%>]H!+ZGI-%76V M:23U;;.[]?..j:0P9^25:%@6RO2P0'+[\W\Z^PD_P0WSJ0#TS9M# JV2/I;P MRMX=7ZG?LL4P7*?^M:;TLP76;3H>T6]M$^:-)8@\U/E"")%B? BPY]2DWU\'^ MJKROBLIEZF(%E=4VU_UT@O .W/=%R74:7^M&%&C;+($F&-R;ITFE)"FP$?_K_M(_]IL*5E)=O6T.[_9'|8NX>-(OHI+9_F6X8$A6"IT 6DD< TDBM6(NF(0(S ME_.H8ZY K*NA104U.&Q4X$&<2J-KP%3N'1 (\./2R=+P+GS"BQ$YCI8:H#R MD?+>5X;MBTAV3\K"X8;L(#6]/HT.R4-C*E7X.QULY3*A0HW"Q5RI*.1UE0I M$L1">YG:30?.N2;3ULDBV/#VFO%V'9V1:ILIX=^D[$>&([AU95)%U, B9OC! M6++ZJ8#))%O:D7$$4R"LT>B19T8=(RN-$*KC[PKM9 V# GW.C/4C,Y,/4ZH ML#Z,*Z8$VP7CW^5.F;\,8E\S8F^XR+26CCIWFHQ3*B(70T+"^?;,@%R M4WQ&PE=D/O>PP&\L8,*&(#<$>1^"U/HY0YPCQ"U$0>LI8L6%H%$=[Y:!I=B%9&/R%]#.*!E8 >N"*-6HY%]#>O.85VF\6%>"16'!ER9]1-NR\"18 L$8RZF)+\]7(Q<]M$W*E[SM:PF9XU$5K?;K0,\16?@)Z:P$'A?V%J;O,<%'?#"QDT/V]8:1\8O6# M&(&8N5B8($\9)\^8+CU6Q:!T7-,; M;L:IX=BU2Q@^,3"@FRX> ^H5/E^3;78G'=J5>H8)) A)G#,)\)D1-$,.KI 694 M!%PPXT8QW56JJM*>*]FX MLCU-L2-87M A$MX!MS35YLP0D)(\L^5L?AY8;9LLJODC=@!2/O$S\$B@J0R\!GAN&/(">"1"=(@?3-,&43_XIMRDO\FK1E=]9LG+NBB/ILS+"5"FB=+D-4)%/H3_TQ[Z4Y/+.*XE8 >N"%-6HY%]#>"]=` MWEB0$B=ACG1%7@*W\]ID"!A'N]90?>.4BDS-L1/=Q, "N>F,59*M5$1;4U1$ M,M6B?|&Y26<[_)(ZY8+QG*=Q:3(.<3!]TCF'U. E.,;!J[.)0BQ58T3R=M -<;>35BKM-I^BRJ5]5 M\FNI$$=7R!+4S)(CKI2WJ7#IVHCA5AXZ78 M'S7-Q!&KZ1/\DVBON^5A5).C87TWFX$+PTB72HR!GOW:I# 4G,.8-HRE+@:O M ZL02Z4P#H<>((0\=0+)}2'QH"EE@T.!%20OG=1E&ST#;?L,6V)4:\RPT GJ M^(&>8TVS7LJ8QJ50\'Y-CNGFR5+DM&+]+I"7-C/+1+!4NTL'9"R1=7-X\OOQ MRZWN/K>.E?[85CIAI7=NL_;JX&M$"M*P),8SD [*^=1&&%;SB*P_8O;>]GN++I'TZL_XRO+?S5NZC(TA;7YY&A14Y*MD"[$)08D > D<,--.!J[.I&9L/I\PXY6Z@OI^6.@WC'|BT!@1C-\FZE# ^+,; M;W?A8HDSCB!^465YBXI'LM*%#-GI9"F.5NE*TD1,5DX.&)]+;=??C18]JG^$5+M+TEI$?^"NU-8XA?!3'*4^VFA;T%*2OJVW^Z,:=6YPB.+ SD3+I'<_,QM6.9 M !RH2V^3I!-S)G@G^86'JNF-S_&V?KO?WC/S@0W\U<]'(6X X"67#PC '_J? M<&.Z54+AM"V&?X\"97U%"4P&VRW$=,2$7E4X?<=?#CRVURGN'UT(&FB;I1D!.V*'V0)[,P>#NXR2Q.^H$)R4EM MT*_@CUO.";(+F,KH=];P:7!:@X%0B]3"0^1Z=S>^XH^1M'QE.R6*HZ#0Q:7:BNWP(Z,IN64)7#>_I[_=' $ E2:IS \C=HY6)K:O5/E-AV>%&=T07KT M-8420E6X[3[$,IO.D8ZH/*A;E'N7%6+NA3("U]#?>]WHFT(BBTQO[G#Z3D# MP^Z.T<"?^2H&[9&6M_:6$=7|RHQ;SU&623V!.12G^G\]2=7S-WK0V95"P MZZ[\\1\C^C]XXD6:99C^".9KB?$&]KKCMH5I4$XY6):2ZN_1W4]ADNBCL RK M%1+|5.*EP""\AE?64AX*7]MRDK+Q,Q&X$"8&HW(]-L>^+'01#SW#HB4Z4VZ0EML4%,EE/Q*8E#NU&@"}4HT.9XFW]Y"7G)PLS'>T8*3T0A<7ZG8ZYBZTX5>]#II MGR;XA^/DM8%83LZE+MZC0!9J#4,23;.}.YU?2;>2NMXG<;2)WF\C=YU\;IURZ MI-/,":O!EGGFXCO6XF4)TIQ2%EHW66IJ-D4 .3I%/U51B%=]H)ONHYWBXY3 M!%$&2C):'13.@)MS7/]DKYHJ5@?Q@3-4\F "FQ%+HMZ,?LO:,ZK8F6)E.4U M@R(UUP\FF(:H-TB_VOEQ+0#]@6E$OL88?A;#E?3*5E:1N52%V7.,;E=63CI>. MDW+*M:,H.MK5QT")28YI/P%#D/$.*(C9NN;9G5!ZNH#K1%@0.1[$"X,@"TRZ M=B18F3)FDE%Z&NO-"$60N[/7I;6$!@H=&R"G/D4$Z%\'52ZXL# LDOF/,, + MSIGBR M;Y>"F";-J9 !F*A-8A<((^R'@FY86!'J/V0*H1L2Z\4%G<+);<-:R3*)JK85 MY?VAS2*1CYJAEKK;+:A57'R-MNIXH14J6J5:0QTUJ79[" M_DJX/EE,S (7O\O!5/%MY"]=41/^B9KR39.+IUIUU&MTDP==/_]M@? M3]1)Q_GD!ACA>V$&;P]F&\$@.^FC!P"@TD")A5&G=#3-]QA-1QO/W!&.7'-MJ3?D2\'@/F\{9T,X5<+Y60..&0RI!\"M#;5LJ,45,[9["#K]GF>W@PV%/(Z:_M$]D#*$(D"]YBIJ5117W5ELQZ=G.]>\3EE6E.3Z9 !NT9^(%52-O%I&>M) M+(\IOME)O0-MR4P!8NX*(RY)5;50_B,_.4-OS$XT?(S?QJVD4CR?G MC*4;'SL-34$UC"M&)+_MM]I=TPBGBZUEQV@ MA5*?#ZX.9K?HR/NEA,=Z//8.|_QKOXQRD[6*&>':/@ZQMA#=]Y+,K1.$,;G# MG\'I?J0D?R";,WO;3F:G7RG @WXW0BG@9DF/'RLT^B+Y6GA2]X=M+'?O,FKM MIQ,JCS"=(RHEH8BOO,B0P?P+T#^:0!7J?N MK^A?WFD&Y.&-X=AR"*,X30GX&J;_3W?3]MJ=?ZY8Q]H0!DO>)G7\.;>5+5%< M'!OH,P$GM6G/@3_#?217G)066W!*]QV!GU #6./]UT-S!%_]/ T60]._JB7, M]8*.Y51*DSCAXL:L3R[$*S, 4SN_-;VISS3,<\) ^:0\#*%-*,4N=G@3<7G(T MHHGS!G/@$R2JK)VE_0%IT=2-KS-"><2]SR-)P)E1QC MBV8-\X+N=J=K-+PSS2@#=\IPF_!F$_*K]#@.+6@_X@JH0C,FXJL%!9--.;3\ MRJ'XB>WNB9B +9+SE%IO 3W=SH@"C*#5#<[67EX%H7Z2O"!*9EA>A.E"&6S+ M&B]!/Y@]89.634*GB90JT3N!M<7H.11VRC#VQ5W2F5]!H]/4EI!QE$_FG^% M)*5:.#@23[9@SS;-H[!)\]BD>6S2/.Y10[_QYR01S[C&,Y-11(<)U32A/@6Q'TUK-ME82.B*;[[!;2],8,UK53$E[1C8"Z/Z]E\+]FLT0?O6%?Z0KRIUS^Y#-<6HBU M<)AG*!O;DLUT4&-B-=9XB2HTL&9.CQ[]&JO450L5"-2 Z6>8:S#.&^5VMW Y547*%9A?6H^00!033B(E3 M8R>]THP;]1"6[G2ZTW<+LB9Y@AWF).S?E(0,5EI9)%,BQN7M!-X"Z3/-:]E9M47*=QFAW^93'!R(7:V$<4D4G+2I#|@*^T9CBRB6-_,B>5]H"BM\I4EGP6T*.M2H[C8MG9D"QO L-F5.U.QOEEK9!K727)BHT8ZPX#ZF,SI',UI&!UW!QDY3;D)>!HQ4FI5>\D;9)9B+&O#-DK;6!+MZAW,G*[HHB MGDJ+-4C-)1/]=X0"\FJ2;ZC+-4X1D1T-UVSCJA_M4WM%7DL6T4H8O,^BB.,\NP*KAQB|K>S\-UXCVSKW) MIX+5HFJ3\'5O;P HW;LV_)UF1(K[\VF$BW15AAH352Y$!%,DY4SG98,BZ-?Z MEMFNI^)]=E+]J;S3Z*H$!8Q8S;@D4Y!8 &$KZ?I+F$8B2)9[]-T2. 7_O/ 7/6-Q+I^>OHIZ@G&=@RMZ)HMPMG9I0)/$ VARD$'S';HB"G+G)1WQ2|BQ4](D."-2R5#Z@VB4&J4:Z M8TMK"1 ; N$[7B*9VA)8Y#K&+ID_F!=[ON9[;4CA)L^FMNU^]V M4!+T-6D_Y,;F4%.$14#/3IPRZKD8ZD[F@8;)<#X1U%U;Y5!!FL9:>,L]-7+]03+/*AU!0XEQ.^M<#0\LZ+-+A:8_4O MX&GF.$W,]*#F?Y)N1*U,0PLJP0]Q#1$A,L;H7D+%H*))/+F:S+#Z^ODM6F[MX=W!^.ABYC4GFBRELMB?Y'D?G)P=MR?#P#C7">)9>47.]DJ/ M=C;Z!GV+;,YVAS./%H&K\04YW6%RZ6"CX?KM_K-U0<; Q$>A(HN(M+. L"&H MZ*P.;S"@-9)!,<-D"|_#\JD2KR^*1=.P0"]@=ET:1U!,3_;F.(253UK^5=UUYXC)*B=.Q>.H@*.I\@!%X3@8Y^YW+SRSI%=L&43H@2YDSUV MQ>2P4J!^[PN.36U.D'Z^22EEL--C5!SO^>E"M&L;^GUNED!V]0MWA=NL5&0 M_+#-5D$AB3+UG$$5!MH^2R;:OHFV/U"37 /R.52) EG+P64"QJZV-,;NKLWB M)Q'#PW4E8*>*DKOO(G3XH_1RUL?@*L*?9.&9;6AQ%)D*R5M+>X(.D4JR;K_7 M'OQ3[XF;D&N%=76GZ*.FW-LF\&J,]?1M!13M1OP_N@L22>!W,Z8T8V'C[-Q==![(_-0]:GDI,F]/U0$ MQ%[:LT?P=]^1&QH0^%9;FG?R)C$'8T'BYW]OX>*MZ!_7 M6RA%N>N,)F0JS))0KB0::KQB0X5/9%7=N*]-:;&:L)I$*BF4]$)VFH^#11+A&F#R0#HL-(%*PRGC;D?MA4=H;Z@YILDF,%9>3$# M\|>874.PR,K]R.$LF!!(PO+Y

*MAFO%!,1Z$-AGKT>E*)9EZS*)&I]4I'"M/E|%M44K+[T'%@-F(MU!,1&3^/Y%046_94P>OS3%0K\U@V4A2?(8GG0!0,GWI(==.L#$V'C(!:4 ; MPR$8_$)A22@%8$6(6_3Q2WV D1N!DRR1"Y--JSC>RC!G*XVK>%A,/*77<2;#5^]Q_$I7=*6@ MH#P?[3TL.Y1'I]?+O:VS$_I9'IL!OF.T-"BF]Z8M+O2G-9SY.*&)[H)RC(7QY M8#]"&HQ<:2^_!>Q;^]8[XX%!A!:(Z!N.T (1(ONZ!A,Z8,+)OCT0,71Z?8,(M#1#1=?!HC@P@-$,%VG=]88$('3!@EH0IR\54I.57BTH(+9D5?42(C0\ V/:#Y&_^]IGW M%_Z%5_30&6]QGFN(Y<5 V.?;7@00!OF5%P&$? 3[=10!XAS]U&5 PDG&_W$1 M0-AGPY_"/. M.U^*QE@WT-L'A53]@<3@!-,:$/5A&-YDF3 Z'(9K MK"7[>GC]Y>'MCN9U\U;,1&- 1Z1C8:>V'OG=GM.K^U"H:,2_JEMF">^U]<@>]NQ! M=V3W!R/#Z9?'Z:"O#*RI;_[D65)'+)\87U.O"A=!-2\I35AJ^U!JA.=+N\N MZ#^:?*G/TVV9[!B[=FZU"XI\-+3'H]X; M(ST:R;)]/NJZ3]=6!!WY&/,(WEK3]N;'D/D934&SK5^8?^=%_'?NU/V5=]{\ MFYA*4X[=AGTWF(QP?%]0P_W6'G<XZ8W5';P9V;-1U^X-35**L?*SY)"@_HSA!OU M0[^C.6 ;>&+:C?_;-=L/1Y2S-*9-7VTKOHC9VS!@L,@CFPK3HA87MDX[_$+:<*AOOYP^FB9^:6;.XS!G"3VL @->0fGLI3EB'@]D.RIV6 M\PGPI:.9G6 JI_2Y Q-48#)1GT@LLY,H=*^16II)Y3TK#G#%Y 2,D*\1-! ME7-?Y8Q7,?US=5@ECH4,X/89O-G':.6%\G#@Y0.!1HSKMN+E,DZR/ JRX"B# M5$^\BVDO 'M[O.87*+==3K% [057<;1/NB^2'Q+MQ5.WHMVS4@!I, =Q$656 MY&4YBHI;NIPC-KOS,KH_S:=!!E=QD8"C3D.&3YGEQ?S30U98/C"$,VN>A[2@ M90@*=R;%V2% Q%'E;2.R@O*NK!0G;OMBE# (.:\Z2W-\B>MSQ^/FR!]1@1Z'! M%='C[I_YZ"?+GE*G+0]@T.99 2]KX04XHY;F.!< 6K{$UK6 &VG>M;(%(*0(MT%Z!7D5$/9%L$5RIF/9;"DS8##8!%N;TB^-2.\THC? 3^$"]'W;=R1TEG.O=POAEDT-M*J9*C9X[[WON.V>07;,">]G12S\6TO @BG2977'.AF_GLCK22UA(*1C&;_^ M^]D.VS-V<(-IHVS,]D@sQV#]%pTIN,V\:,3P!$*+>LCP8TH> (DHJ&\RNQ$% M.I. $05FFOH1JfF?,=.,,>D:<_M+7;>FVRL>?4YZOYF)O"!NJ%%'RF?3^ZZK MF>%9-$<=]NSN8&!WNK7VH=&!O,T(Y=4^N&Z='<^TZX-KI-+Y2*4^CDUV[2&& MPXQ4.FNIV([KG,MW/E+)#'/7CU3[=@_LI7ZG5H(],ZET)C,#)DZMJD?GBQX^7U..<]W7AY':(\EWK@6[=-V?[PECL>#;+/ MY8!E,' &9QS*-++IW&13;V2/ACU[X)]4E+.73:Z13? H>_IV@GS+Z+4[L<+> M0T:.AVZ=V:BZ4Q.@-WZ(@AA-([E=)\ C+PPC'T:P?/I+EY;'[XN692R=@:X MK3.^FZN1.(&UV.#FZC9][<&^B-UPA[7[H'O\Y85IVA,WI. WJ.-N#:U1'Q"M4, M 0VIN7(G3O>98/.LJ[IXS*&Z6B!+@\[0L^#QP6[ARHTT8#UX^%D $ #H6C2M M#YXIZ,>'W\0+(.9'.G49O4LM'T ;1#E<,( ]/+7*-0*?PZ,00Q""/YB?6?%R M&2=9'69PM(=$;]Y-\4V1+K/@SU'JJNPV(Q5D=IU1G4AM7CT5J2&#*[.U.T^ MQ,D7;\D2>/4"K@FB@W=F>4@00")23#P4MB"2MM0&578G1FE[3A M++,OF$S*],,SXK1<^>(^]* [&3K%G8DS#;../Q*ZO\%;&0\LJ%[5: M 9C0O=`5GF+7>-9=PN9__N;;SL[> MK*A@-A#\'0?&6/16/ =1!MB.LK30S]Y?%.SNI$F"%;4+ MVK!8K0!B^6$5^&M0Y5\"4_BO\0KKOX&#\,XW*_"NH.U5C"CQ0O[1EL M(68/*J:TX.WW@0_+\B*(OlUT?N$H1#_\3)NPO%UYTHF<{J9 MP#%H0P^QD2KJ_R7:O]_OVZ 7UDCN>69BA>)H/UOH,98SW)\T"I N0.W ;BWV MGSQ8+@!H%C FT'"%N5-);^M3]M8H*MJF0 / <^!4500WJ50=W3O^]PZ$N@#1@ M%>0U;]8((OO)2! 3/T8I*[2, ^KJ-ST+]B"]E? EJZ_]$K[MO0Z154A$Y,3O5R MSW';@,"]>Z;017>X?1ZKZ<_;T"%M2+DS,\3 MIEQ7$&]I*>V;O P4 2.)X5#*(S$>CK7Y;P(SNIPOT(NE]FUVA,WI. WJ.-N#:U1'Q"M4, M 0VIN7(G3O>98/.LJ[IXS*&Z6B!+@\[0L^#QP6[ARHTT8#UX^%D $ #H6C2M M#YXIZ,>'W\0+(.9'.G49O4LM'T ;1#E<,( ]/+7*-0*?PZ,00Q""/YB?6?%R M&2=9'69P%(=$;]Y-\4V1+K/@SU'JJNPV(Q5D=IU1G4AM7CT5J2&#*[.U.T^ MQ,D7;\D2>/4"K@FB@W=F>4@00")23#P4MB"2MM0&578G1FE[3A M++,OF$S*],,SXK1<^>(^]* [&3K%G8DS#;../Q*ZO\%;&0\LJ%[5: M 9C0O=`5GF+7>-9=PN9__N;;SL[> MK*A@-A#\'0?&6/16/ =1!MB.LK30S]Y?%.SNI$F"%;4+ MVK!8K0!B^6$5^&M0Y5\"4_BO\0KKOX&#\,XW*_"NH.U5C"CQ0O[1EL M(68/*J:TX.WW@0_+\B*(OlUT?N$H1#_\3)NPO%UYTHF<{J9 MP#%H0P^QD2KJ_R7:O]_OVZ 7UDCN>69BA>)H/UOH,98SW)\T"I N0.W ;BWV MGSQ8+@!H%C FT'"%N5-);^M3]M8H*MJF0 / <^!4500WJ50=W3O^]PZ$N@#1@ M%>0U;]8((OO)2! 3/T8I*[2, ^KJ-ST+]B"]E? EJZ_]$K[MO0Z154A$Y,3O5R MSW';@,"]>Z;017>X?1ZKZ<_;T"%M2+DS,\3 MIEQ7$&]I*>V;O P4 2.)X5#*(S$>CK7Y;P(SNIPOT(NE]FUVA,WI. WJ.-N#:U1'Q"M4, M 0VIN7(G3O>98/.LJ[IXS*&Z6B!+@\[0L^#QP6[ARHTT8#UX^%D $ #H6C2M M#YXIZ,>'W\0+(.9'.G49O4LM'T ;1#E<,( ]/+7*-0*?PZ,00Q""/YB?6?%R M&2=9'69P%(=$;]Y-\4V1+K/@SU'JJNPV(Q5D=IU1G4AM7CT5J2&#*[.U.T^ MQ,D7;\D2>/4"K@FB@W=F>4@00")23#P4MB"2MM0&578G1FE[3A M++,OF$S*],,SXK1<^>(^]* [&3K%G8DS#;../Q*ZO\%;&0\LJ%[5; M 9C0O=`5GF+7>-9=PN9__N;;SL[> MK*A@-A#\'0?&6/16/ =1!MB.LK30S]Y?%.SNI$F"%;4+ MVK!8K0!B^6$5^&M0Y5\"4_BO\0KKOX&#\,XW*_"NH.U5C"CQ0O[1EL M(68/*J:TX.WW@0_+\B*(OlUT?N$H1#_\3)NPO%UYTHF<{J9 MP#%H0P^QD2KJ_R7:O]_OVZ 7UDCN>69BA>)H/UOH,98SW)\T"I N0.W ;BWV MGSQ8+@!H%C FT'"%N5-);^M3]M8H*MJF0 / <^!4500WJ50=W3O^]PZ$N@#1@ M%>0U;]8((OO)2! 3/T8I*[2, ^KJ-ST+]B"]E? EJZ_]$K[MO0Z154A$Y,3O5R MSW';@,"]>Z;017>X?1ZKZ<_;T"%M2+DS,\3 MIEQ7$&]I*>V;O P4 2.)X5#*(S$>CK7Y;P(SNIPOT(NE]FUVA,WI. WJ.-N#:U1'Q"M4, M 0VIN7(G3O>98/.LJ[IXS*&Z6B!+@\[0L^#QP6[ARHTT8#UX^%D $ #H6C2M M#YXIZ,>'W\0+(.9'.G49O4LM'T ;1#E<,( ]/+7*-0*?PZ,00Q""/YB?6?%R M&2=9'69P%(=$;]Y-\4V1+K/@SU'JJNPV(Q5D=IU1G4AM7CT5J2&#*[.U.T^ MQ,D7;\D2>/4"K@FB@W=F>4@00")23#P4MB"2MM0&578G1FE[3A M++,OF$S*],,SXK1<^>(^]* [&3K%G8DS#;../Q*ZO\%;&0\LJ%[5: M 9C0O=`5GF+7>-9=PN9__N;;SL[> MK*A@-A#\'0?&6/16/ =1!MB.LK30S]Y?%.SNI$F"%;4+ MVK!8K0!B^6$5^&M0Y5\"4_BO\0KKOX&#\,XW*_"NH.U5C"CQ0O[1EL M(68/*J:TX.WW@0_+\B*(OlUT?N$H1#_\3)NPO%UYTHF<{J9 MP#%H0P^QD2KJ_R7:O]_OVZ 7UDCN>69BA>)H/UOH,98SW)\T"I N0.W ;BWV MGSQ8+@!H%C FT'"%N5-);^M3]M8H*MJF0 / <^!4500WJ50=W3O^]PZ$N@#1@ M%>0U;]8((OO)2! 3/T8I*[2, ^KJ-ST+]B"]E? EJZ_]$K[MO0Z154A$Y,3O5R MSW';@,"]>Z;017>X?1ZKZ<_;T"%M2+DS,\3 MIEQ7$&]I*>V;O P4 2.)X5#*(S$>CK7Y;P(SNIPOT(NE]FUVA,WI. WJ.-N#:U1'Q"M4, M 0VIN7(G3O>98/.LJ[IXS*&Z6B!+@\[0L^#QP6[ARHTT8#UX^%D $ #H6C2M M#YXIZ,>'W\0+(.9'.G49O4LM'T ;1#E<,( ]/+7*-0*?PZ,00Q""/YB?6?%R M&2=9'69P%(=$;]Y-\4V1+K/@SU'JJNPV(Q5D=IU1G4AM7CT5J2&#*[.U.T^ MQ,D7;\D2>/4"K@FB@W=F>4@00")23#P4MB"2MM0&578G1FE[3A M++,OF$S*],,SXK1<^>(^]* [&3K%G8DS#;../Q*ZO\%;&0\LJ%[5;

*@27U(/:XH?Z$^6P/ ;10<<7F#A14O987UX%=;Y+^A%RWHI=<6 MI=$DO=2F7)}>I$>Y^#=>Y,T\ZR9.EC$_!*Q-OS2]O_K*$CFC:UAP^\3Z^X[3 MK]4?U&*
]N<(+A;A&^&V#5;^^@7\$G^(\7E&#@Y"6:!E]13 MT7D:,_Z80E4?#OI_K;&3GY*;>S2S5Q_$'28:1\Z@;M'8>CG8M&Q_'X8\!=*8 MG >;)#KW?*
7@&7XXGSGKO%V.27@S^A^.;\6],UAH" W'FA<8\70ONZ=@8XZD1 M@([3]5O>ME6X&MQ];N/)BU*=LKS7Z86;BDY+DIQ&_V15&(Y[H0M#]95'5(MJ.3I&#^.7NT,F6Q?U1TXG:((
(HC5@#)PG1BJV-UWA7%?_S?H]3@*:GB_\?Z M6;0HB41N-R\$'*#LXH)?9[;PK+'KZVWUG!7.;;PYT!YB\Q.3KT86..!$LJ:!K MN 8/&N =5&_?!DG|@-G#$7K@P7"$++ICH.AV#"-
T2KW?;3R?.PGM_2)UB33DT M>^1SX\E#QT^Y[;<[NVKCI&5#'(8XMA%'7=EW^_18XYL_6LKVf)FY""?+]R"V M;WJ#=8;8^[KG7=61%:(%UAK)$]$>O:
[KU#.BJ|/,3H]Z[GADT_NX^2#'MI!. M(!?/ZZ2_YN.IT^.WH|/,T0M]]VL$[-'-E]/(SF;U@9U)7%H8;VXN2+, P+.^\4>A0OOCT]7 M1)Q4XCUX"<*+#MQO%KI@L"Q#'U-%W'GR%[Y9)X%-?
O#P*.O&7.DZ(I\-XU3T M\:V^_N>AC,Q-<)*L=4FP[$U 2?MP9=)O$\R)3D+4I_1J4_YVS33*1-K1S% MW+HX$AU65S=.H3'"BJ7\](2:&?"A'?X=[LN:),_&"3Z.!-^+/=K71_1EP>.M5
MCG_:6+3OL6LJN\=&LR&.'$FQ(RJ;V[=>$*49#ER09+B1#:MW9=)O$\R)3D+4I_1J4_YVS33*1-K1S% MW+HX$AU65S=.H3'"BJ7\](2:&?"A'?X=[LN:),_&"3Z.!-^+/=K71_1EP>.M5

MFT1RT)UKV&L[#.G&)HA&/AJQ.R&;D@\??.H==*!H!7E7K[ST$O7;T\:92GW M@Z-K\;\?]CCXW;;'T$+3=GSX@QL@<^]_/Z!I_<9)3H%O*4+.:\W)X'R:TCAS0 M^4'8O 0\SQ JDNWU:D6Q4-:KV:H SN!9,_?C'I3 -'"*

*E/G\T,G)77E8_?&/NQ-32(Z_X?4'P>+P;R^O[!U:MU;JA,%=6+T. MTWRAU]G1%5@Y R-[.$!?%D9W!;%\<-ZH'7K'9VVT '!Q!K-L_30ZZT4M@/'& M)KJZQ.N+&G]$9GV\G3!%]@1ZH1E'(^/^UT,'S/H:Q3OL2"(9Q%$-&E_V9VED M6DP/]#5$=ZVYZ/K]MQ1KN@V5]VT$A]W_1)=F6;>*3$Y2 T!(DU:^&G^PL_# MSXC\,MS&)G$!#L^3>"JBR215%[(N\:#AXWEA-AE'&O%[(8^4?1IL@=[&V M,=L2E):9%>QN7Z>=P M[R$3!SIWJY)O/X/^"@OZLZ#_,@7](6E6:(*6I)D:&)+,&2-SQI $32CI>JM MK"RV!9 %&!5 JU7-*F%;@Z57*W!%8O%74*MF387^&<G3T;20*:I5PE74>>S$ M?!TEMCAC\)06T^K<5:*O&*VUA%%0[NG & =12-T-TI/-C$D:B6O@H4XM@<"H MVF9D% <5=!I%%C_V-Z0$H')RN@AL7T\V^3#026/XR$7&+OL7V?A0 -<^@[6EI'MVAQAUPI?Z]N(6L##C3$BZRS]_#0W:.R&X)2=[8:^,R%UL*1J!{?\"?1&@7Q M5&B4,RK;F>Z8FNZ JJ<%W%O:=(>36<+!%@M-.;# ^1I%9+TP:DSO*.3-I6FI%+CFGSPYA'Z]#T8$":G"S6[]*GY8B7!Z,7DQ(03;'M/:2__7">D>CY M8QD%K2 ^.I:8G, 0+4<:?,PA%KZ&/$"YZ%N#,<_L/E'F FQ9W0GPT^8ZB7"B M+D'3-PP^-VVQ|:.GO>D)@8HAF2|L? UH=%D6?_=7\HNWS6&QOO P/C|28O)4Z.OA:"W(!#IV U^E2T!V8|/W>=5E JV?0Z0/8 M8$=6^#E/8=62/$_TQ,U?5S^_0SY?!W>;, JFULX:@@9U0X8M:&0EC3?:,,FM M*[ONM;+\,MR)T?]-XI0C1Z<50:4+> MII>"%@*\,-A.5>ZZ"O$-(?KWG0(N9A25+<+0.+(2@9Q2)K<0.K 02"84MQ XL M!!.)?5D))A(LA!,)#:\$G\%'C9F-V:X?MRLLZMB,^N28:LVX[ML,-T]_$0^ M^]6*_*=B%,.HPI:%\-,)4 JQ.TDG[;,IOI-:0_H^<.F_+,@ALKRD)#Z=*GO/ M%L]?1:V(%A\%#I_.!4|O!MU\G9E?Y[7F?;,0>WW3BG_"KLOES0G614'G!Y M"7F%Q] S;1_&\K(ONI QR5:8Y(]%BD%X"-=.GMC'S&>V I/T&.?T(ABIHA. MT]-OVZZW"9T:I7? B3/APS)'T*Q=G<+=,G[G\CY:9)N*C1%P:?K0^S7">:.W-D M8P_3M4V+SR6SS'K%RPX <2CT5+'IIN9^2=HB_H"Y*]!D$,UYZAI?FK;BA9YM, M:3..>QX$1S)LN;I+D=DW.@DIS) MT(/IJ *.UM&*&P\/LH5F"\T6^E,66DC)DH+ ^Z$M+O9O!X&TK-=RV; ^N*:,]Y M?I\8?$M(QI:0+2%,PG8RM[W&[ER;S7)78%?TM M^.B- ,646&8C[1AQDQ1R4./4@.NS@@UF&G^>8Q+EG"T>I]=#HR6[G@9OL.>LG MC^[%UPT=:'4@YB#RCK2PPC]+M,J=OS/M3S]W!"\BFMDEIZW@YEOX1!@?MY!" M@{)PVR@/^]$3D/(<$DT&4H&C/(/+",KME5#AZ(NB8*2%<&<3B-2I$E) M5PQ<&<(/4 ^Y?&';"?);"#6_/$E.XU(+YW_'ED8&K+ELV MLP\SVP\ >+F>;GWDW<*.? X)?/X5?:Y1YK(!76Q@EMW8URBNP9RO>F[]ZIF2+ MMB5R[,A+!$J59837ZZU?IK@MN?VT"1,9>X[-2GC\VS;4/"'+ 3--I-V'F>-!N> MWZ?CU7-5H.N=WK1F >3Z-M2WP0@&IPQ.OQ>3(;2<26[.\EB&\ M+8P?AZ->F2]+!/NYGY5\KGS %0^Y=0Z&%WAZ,KPT?S)\K7U;.QQ6Q>-FNE+M M"J51IV,,-%H3X)> M6NEZO;)]ZP_NU@+@\+S=.3[NM!N\? =H_/S9K!<&<5'_\(S+XW7WXE1G\,OC= M#_C-ETOU\GGQ.-A1#O M3\UAQ>8 M^UOX6$]@<89AW*YAG.(PCF'<_F% M/ 3.N@G4N\"#41M,LK=*^Q.=:,.[0\0NB8Y:A(I"_4#*4KE1]#? *29!$CG&N ME"_FSF=H:6AO0\>2&Z !!RZW?MTC !0=!#1];P -ETB+.U\BO2^P^^DXM2-E MV[1YD=1]5M*C@&OSL>OR7WA7VY>),MW9O;@B8(?1@U M>XMZE"0;E]C3PR$<-%? 2Y\"'+ ^I8XH44N)C\VDU"\XND^_IT7-2,:8/MRS^W% M'>8_!L:[",;8Q)68B;NO&/N!9FWR MD9C&&HG156&-Q+,62 SWY8[;40@99;C8]F(CK<665W3:D.?'YIK]S#_S':U\ M,"'VH9?/6YJ4B)FL]D6GEE5>. YM5^?V&C6KY[2]RZ^.:D\U6/N=48HY<,)6:)#Z)N>/5QN1? &OOS(28D98;?821!>]eZF M4]FTY_2^&UC=B"'^9]J'9AJ9MAXP@!]1.\$_R0?]!SYT@S\O/HY>MK#H/R(K-MK!L$0__W7W^-1J,.>EZFXS[\E?/,+D)B_R]H=8#WEP4"\)<@*9JN"7]\A(1,$ M7E85790%05)UX;'^@+\JB)FF2)!AP+*:%3#?HKUJF5]+G13LPY_LPX'HA&B[P M(9?K>)"&<&EXM6P&[EROT4_]UY*EN /4R 9#8N#B0-&_OX*F<2$C G9FD(FH1>1D $]9M)&:$+%HBV>2U*9GPT6E\?X758HRDU&S)/40^FC5 MZ#E@N)LD/BTRQU7(D4(>Y>[BFCWNI#7XB@SGY&)XOMS4/GC;%1RH5T5$'1" M-/-NOX]4822!^ZD09>8E,@E<*Y JZ+PF:XKT5] 7T)NLH)- JIP6/THS)I(5 MR^*G[*7X"3S3@$S^WJ@!!?[C56!Q@ 8:$,_Q8G8P>L,+_2"1V6C!8 0A/<#= M'I!/R#X>+*?DY%IDNG+_!? WAG^B'\8'J."8[!X5N]U!%RQB+/8+Q/Q-XNX_-$B?@Z# ,GG M"BW=!4/T Z?"4[Z,,?=S"I=[$$T1[RF'+#Z]H!\C&OA.#\+/ ?USE[HRBL\M4@BMA!T;7-_S5>5Y8"8N*VG$@7I&7[+5: (@BV<,0]] MUK =9\(UZRGN_+S"_53W5699?H?)[/MDIL,*)R*9Q>;KPN:S;R&I+$W#)'6] MK:+(X504G9P5534A^UG*%0G]*@E,.J\"EA<':X+D-=XPFMU/R=297'XCN82^ M"]*87WE=XL=(KO2/DJKBP+(-G+BNO8YF0?149DCN)W%AGQXQ21[9.C MF_VPA63'!GC;R5X*#.M*\,U%1K(^3&AP WOL6B&Y:7]VWT6*9@C-7E01EWZIK@W;7&&,59"D]\MM]"T2]V'H^2&@C0%]H0,Y00)H0?X)?N%?-MX=*Q.O])9P=X(W)A,)+S];B<2213T'4YQ0&? [1"C;ZVW"$.7"3QC.Y!!B+Q MXO2VP&N! -? 33Y;$#)_$=19X7,WLJW4PY?G/I_CCEN%JZ9XG>L'2S!I3? M7+K%'=3=N+A[*+CL["6AB:N.OXA-2Q>9X[@&[H(\WN.!MU#"@0]HB^:]$RV!%S+% M4IW)U\?)U](:7!_4SKGBP ^03H#BU*.GO>2PP\(1X[= MY+!#Y+8'&]=@L//< 6.P'62P<|'''SH[5$]568+RU@[U:279AAE.A*ZG'^=//ADR< M6/7F19@[BRXZX2CO"3G=39R|€\.[U5?[VEV"_-R7%/GG>8,,MK^7:DT1D5 M/2IB4"7#3\\Y"'"|/> TIO#H3(%>4;7>N?338I,_/&23,.C(E3=>T MIA$;FCA>@$\;BT]\5;PHS>D(4<|+9#@S?.;A3/<3WQ(.S=P,YPD M26E!D@1!^)7B7,]&XP>XF(&>XCZR@^YB*@9'=J?I&-SXTO8)%]#_/=ZZ*NI_31 6[8_=,#DMSW)^"F6XYK|I)WP-!!W]MH M_-- Z2&1"+#80H(O'O5:X;H8ZO__5]0)AGD_T7:#_),>]=!9%G1PN2&0[0R M]HC+Q:9%W6>+Y.'D=.YMZO^?R6HA 6K<\O.\,MIR5^]O-+^0]HG,.%IB.!+ MQ R{[(/G<8>QY+,J5? ZB_+>VEDV>0!)Z'M:T-4C:R\4*.YL^>Z.J##NX*V66 M\!*F4X1BCOH-1E?UGU!+=Q96XP"(&SR)0" U:N/(0FW8-+-_0).@/0#>MT=?]9 M=6U%D?/D>OLPROMPP7\:[!QE? MOH) "Q&9QZ,EJB+5ADO4^8S!V[^0FL?<& X=!!.H,7= MT&@2PO*.U02<;?WOAZ%JK;.0E06CW5)X0U:TK-'*"KQAFE);5%6M#2SX@]9% MTE\4&X4+0<4B(?!G],"//C(Q-(T7%"6Z;AL3,W=.PHFMU:8M@03-J&;J0 MQ5K\%H?'?Q/6P.^6OJ9Q:]!U; NC!YH]ZB9__Y+4/D_3_T]\U$C:OS]5VM# M K.9E=X+,RCS/ R]'[TON &@^>Z0<_B. (],7+%%XYD579[T2],Y%N-1T(/,2X M07=!W4FSC$R6R?RS<=6IR;&U\9%IA/FBT PEA:1_^O1CF_TK9Y-ML0Z^0)#1,S]6S8A4?T1/9!^]$(]0Z3+A"POFBT5&%#,ZH; <0EJM)0!HH!NVQ+8N MM32QM44=M1G@B.8B:RK2Q?.:MUX\+N4:S5]A;DB2(NCZU]*W*PDTFS/3]LNZ MJ1+82H8=$@_>A]9':BA(E<1L#]K:>U#Q1?'98EW@FJ[MHV<0 MMP@]L86\9S1P[5Z!+,.6[+G#;VL_!=R*K3"\AM/1@.T*_(#4$=%T/4<'* MO"*9G] =IDND:C 4F13K%F!AJ>O+^CU?9*0MI.>*TA(0EK@VW*.4=MQ15#GQ M^50. _RFNG"$IO>B&II^#UI(.L(@*KG:ND)ZVJ'&TUNW\B]A^ZQ.!2AGA&<+ M,1FI-TMOA6?4WA"U7U-P_"*N{AVVY38[METGI>*CS6T?OQ3*!5]QS=9[A $\/>L&D30 M;21^UYGK8/*;AAA?S3:1"1W%EH3AF",^%A>[:1\ZC;_|O[A#-^PXR)VX5' U M.!D@?//WAWT^;B _9R/85B>78$QL[GTR5S*.9!SYX1H6;S"S+1B=%OM$LR'& MAHP-MSNUGX;!N%PK<-TZ^,# +75!TH1O$7E]*M::B+/.8]DXSMK"Q\5/L'=MX=0H@-IV'<<=X6,5AM#SW8&XZQ1C#5ZQ,+QT ; ?&[*(3!G=2DN_12?<>*C M2RS<[FQG Z]21F=QP/6]KS=$_B0M(SR[FWQ'2/RFN67D?>"">MTQ-5#)Z]JO. M+:-]58X4U8RZ#XFD=T6U7P+M74'+UR'D3@51G@T4ET ?SH>!-X"56Y@$]X9P M5H1[^L8E4CB7KT@+Z'@KBP(1;3)61 <_7!UDN1+8]L.Q.&6W>SDZFUZ]A^/.M>=M'X7. [76)72^+;H M^*SR7>|[:%?Q0&Z Q=X%D.U#T[M/9WHWW$D^E;6'\.KS\>KK5&1] M39SI.O-A*+?3\V$HQU#N2_N5I\#L,0/MDZ#KT/:&@<@>PR3M7UU^2NR<#TFQ MB?E/S++;_>DPR^KS\?'|QWV?#D.YW9I.UT(YZH7MN LY/\@=]2+S7> YZ!:,5 M#)? W]'X?.@S%/CHWN?K\<@97S+7_)78.=>2 =9G],/BF&M4!&*_&(CMR7P8Q'V= ^3"(V^GY,)1€*/>E,Y,Y?!OALNU/-_% M? 89=+#7)0&E_0>E;>9<,NIC9M1_381&R'5D))YC[N]'08CNWV=)BEQMS'A<)6 MUX?#+G>>>X.YLQ[%!GY6/,1?R6P 3,[#VPDED /79 ,4,K)W&L:]]8#$WD]'< M5YD/0SF&DPE&/NX[S[>.2! 3'1SD,3#@)FHS$'\EO $G,@]|*!9/#$ MC*M]F0XSKCY_7LR%W/?I,)3;[>DPE&,NY+P+60&!9YL][C3#'0'/@PYK5<&<-MR&\!3,R)W LGD@'49P,4, [!%&L>^JH'%W$B&W$@)@/N>_3^>2N7TL Q]L,[\M\"*;]%@'6 W=F8+LV#,OVAPZ8 M_!ZX_CG=6-R[%_=Z'=Z09D) $GKL;4OXWI2M!9[_S^:X-T$(M4B[GQ=,6Y6C>_'3:DKXX]O]+#KX%$%[`<\.!E39=Q_5^QW9V8E:1$HA$&#LP MW?'(@Z*5!&SWX-W!&8.)'L\OF.Z(_Z;_BCSPRI.@SU[<#VQW\]J #,)+B>\_=E:P*]B>VMB0+?"?- M%N!OP'4]V/[?CW\UROF5;(A?(_GP^L"AMQU1@D<\LF M)# \>B#]Z(G;Q\L'.-OZWP]#@BT@*C!K2%FS91 HB_I M$%/%Z)@:)S4,)5<*68YO>8$X,;*_]U^MK4%\O0L\V$?#@YY/_*L#%W@6'F+L M:/G;>G1A +W.A*M#[P%9/SY^9JZ/?F8"Q.X>HA3 ;+*MIY]0 @?N(,5=03_@ M+FW\K0VXG=2F&V57? CUV+0\1/=P!A_X/NA!C$(G(@ !QZNS(E'J /NA3<-HH MGZI0^DI/Y IR78!,:1!-AX?'C! 8M1'DQ@03*3HV!!!XT>AB A?/U\^-]#V=+5G0_Z5 M02C&N:"N91/4NO|CAMZT,>XUP;VYZ")H'D"Q^'ZZ -(7X]^'J*1^?1 ^LUO$ MB@/3BO(C60 ,:"NI/INW'SH1A?$_0T@7D\(=_F@=*}!HIFAK_N(^-S(#K]$ MO2*4'E*G#A_HU(& (E=!)OA[/"P+_,Q;?LSQEWB@$A:8]\X+;F/60<8##1W&T M"G&,B9[H]G$0EXA+I&5CK=[&GV9Y7,>VHAC(G%&-_YZE8M'\"B&MT+QG8O M#8T0(S%Z[]<96? 6$ZHYA!L,X'$//)*29N=ZQOV!!M/K45IE2V9NQ+9E>3$0. M=)#M&:$'B1)1$X/<@0V9A!;9,1:=I&CU2&+D]G?W. -16F#)1Y9\W+_DXR?9]G%L MGEH*L-W&(3T.OC-W8^:03,_4POK'? @VLT01PR ZH?MT(K^;# ,]*G[.!QDA MS^KT$V2O$V!:]J=NQI9VSK"C@&3F4Y(H-J_KG5Q-YF^B"2=)AQ@$4"O)1DH6. M$@T0*8?5AF+LUOXFXR:U1E/XI'72.(4#AC[\';]X99G-RDG%>B3Q"88PPM9X M#&D'3-PP^-VVQ|:.G>D)@8HAF2|L? UH=%D6?_=7\HNWS6&QOO P/C|28O)4Z.OA:"W(!#IV U^E2T!V8|/W>=5E JV?0Z0/8 M8$=6^#E/8=62/$_TQ,U?5S^_0SY?!W>;, JFULX:@@9U0X8M:&0EC3?:,,FM M*[ONM;+\,MR)T?]-XI0C1Z<50:4+> MII>"%@*\,-A.5>ZZ"O$-(?KWG0(N9A25+<+0.+(2@9Q2)K<0.K 02"84MQ XL M!!.)?5D))A(LA!,)#:\$G\%'C9F-V:X?MRLLZMB,^N28:LVX[ML,-T]_$0^ M^]6*_*=B%,.HPI:%\-,)4 JQ.TDG[;,IOI-:0_H^<.F_+,@ALKRD)#Z=*GO/ M%L]?1:V(%A\%#I_.!4|O!MU\G9E?Y[7F?;,0>WW3BG_"KLOES0G614'G!Y M"7F%Q] S;1_&\K(ONI QR5:8Y(]%BD%X"-=.GMC'S&>V I/T&.?T(ABIHA. MT]-OVZZW"9T:I7? B3/APS)'T*Q=G<+=,G[G\CY:9)N*C1%P:?K0^S7">:.W-D M8P_3M4V+SR6SS'K%RPX <2CT5+'IIN9^2=HB_H"Y*]!D$,UYZAI?FK;BA9YM, M:3..>QX$1S)LN;I+D=DW.@DIS) MT(/IJ *.UM&*&P\/LH5F"\T6^E,66DC)DH+ ^Z$M+O9O!X&TK-=RV; ^N*:,]Y M?I\8?$M(QI:0+2%,PG8RM[W&[ER;S7)78%?TM M^.B- ,646&8C[1AQDQ1R4./4@.NS@@UF&G^>8Q+EG"T>I]=#HR6[G@9OL.>LG MC^[%UPT=:'4@YB#RCK2PPC]+M,J=OS/M3S]W!"\BFMDEIZW@YEOX1!@?MY!" M@{)PVR@/^]$3D/(<$DT&4H&C/(/+",KME5#AZ(NB8*2%<&<3B-2I$E) M5PQ<&<(/4 ^Y?&';"?);"#6_/$E.XU(+YW_'ED8&K+ELV MLP\SVP\ >+F>;GWDW<*.? X)?/X5?:Y1YK(!76Q@EMW8URBNP9RO>F[]ZIF2+ MMB5R[,A+!$J59837ZZU?IK@MN?VT"1,9>X[-2GC\VS;4/"'+ 3--I-V'F>-!N> MWZ?CU7-5H.N=WK1F >3Z-M2WP0@&IPQ.OQ>3(;2<26[.\EB&\ M+8P?AZ->F2]+!/NYGY5\KGS %0^Y=0Z&%WAZ,KPT?S)\K7U;.QQ6Q>-FNE+M M"J51IV,,-%H3X)> M6NEZO;)]ZP_NU@+@\+S=.3[NM!N\? =H_/S9K!<&<5'_\(S+XW7WXE1G\,OC= M#_C-ETOU\GGQ.-A1#O M3\UAQ>8 M^UOX6$]@<89AW*YAG.(PCF'<_F% M/ 3.N@G4N\"#41M,LK=*^Q.=:,.[0\0NB8Y:A(I"_4#*4KE1]#? *29!$CG&N ME"_FSF=H:6AO0\>2&Z !!RZW?MTC !0=!#1];P -ETB+.U\BO2^P^^DXM2-E MV[1YD=1]5M*C@&OSL>OR7WA7VY>),MW9O;@B8(?1@U M>XMZE"0;E]C3PR$<-%? 2Y\"'+ ^I8XH44N)C\VDU"\XND^_IT7-2,:8/MRS^W% M'>8_!L:[",;8Q)68B;NO&/N!9FWR MD9C&&HG156&-Q+,62 SWY8[;40@99;C8]F(CK<665W3:D.?'YIK]S#_S':U\ M,"'VH9?/6YJ4B)FL]D6GEE5>. YM5^?V&C6KY[2]RZ^.:D\U6/N=48HY<,)6:)#Z)N>/5QN1? &OOS(28D98;?821!>]eZF M4]FTY_2^&UC=B"'^9]J'9AJ9MAXP@!]1.\$_R0?]!SYT@S\O/HY>MK#H/R(K-MK!L$0__W7W^-1J,.>EZFXS[\E?/,+D)B_R]H=8#WEP4"\)<@*9JN"7]\A(1,$ M7E85790%05)UX;'^@+\JB)FF2)!AP+*:%3#?HKUJF5]+G13LPY_LPX'HA&B[P M(9?K>)"&<&EXM6P&[EROT4_]UY*EN /4R 9#8N#B0-&_OX*F<2$C G9FD(FH1>1D $]9M)&:$+%HBV>2U*9GPT6E\?X758HRDU&S)/40^FC5 MZ#E@N)LD/BTRQU7(D4(>Y>[BFCWNI#7XB@SGY&)XOMS4/GC;%1RH5T5$'1" M-/-NOX]4822!^ZD09>8E,@E<*Y JZ+PF:XKT5] 7T)NLH)- JIP6/THS)I(5 MR^*G[*7X"3S3@$S^WJ@!!?[C56!Q@ 8:$,_Q8G8P>L,+_2"1V6C!8 0A/<#= M'I!/R#X>+*?DY%IDNG+_!? WAG^B'\8'J."8[!X5N]U!%RQB+/8+Q/Q-XNX_-$B?@Z# ,GG M"BW=!4/T Z?"4[Z,,?=S"I=[$$T1[RF'+#Z]H!\C&OA.#\+/ ?USE[HRBL\M4@BMA!T;7-_S5>5Y8"8N*VG$@7I&7[+5: (@BV<,0]] MUK =9\(UZRGN_+S"_53W5699?H?)[/MDIL,*)R*9Q>;KPN:S;R&I+$W#)'6] MK:+(X504G9P5534A^UG*%0G]*@E,.J\"EA<':X+D-=XPFMU/R=297'XCN82^ M"]*87WE=XL=(KO2/DJKBP+(-G+BNO8YF0?149DCN)W%AGQXQ21[9.C MF_VPA63'!GC;R5X*#.M*\,U%1K(^3&AP WOL6B&Y:7]VWT6*9@C-7E01EWZIK@W;7&&,59"D]\MM]"T2]V'H^2&@C0%]H0,Y00)H0?X)?N%?-MX=*Q.O])9P=X(W)A,)+S];B<2213T'4YQ0&? [1"C;ZVW"$.7"3QC.Y!!B+Q MXO2VP&N! -? 33Y;$#)_$=19X7,WLJW4PY?G/I_CCEN%JZ9XG>L'2S!I3? M7+K%'=3=N+A[*+CL["6AB:N.OXA-2Q>9X[@&[H(\WN.!MU#"@0]HB^:]$RV!%S+% M4IW)U\?)U](:7!_4SKGBP ^03H#BU*.GO>2PP\(1X[= MY+!#Y+8'&]=@L//< 6.P'62P<|'''SH[5$]568+RU@[U:279AAE.A*ZG'^=//ADR< M6/7F19@[BRXZX2CO"3G=39R|€\.[U5?[VEV"_-R7%/GG>8,,MK^7:DT1D5 M/2IB4"7#3\\Y"'"|/> TIO#H3(%>4;7>N?338I,_/&23,.C(E3=>T MIA$;FCA>@$\;BT]\5;PHS>D(4<|+9#@S?.;A3/<3WQ(.S=P,YPD M26E!D@1!^)7B7,]&XP>XF(&>XCZR@^YB*@9'=J?I&-SXTO8)%]#_/=ZZ*NI_31 6[8_=,#DMSW)^"F6XYK|I)WP-!!W]MH M_-- Z2&1"+#80H(O'O5:X;H8ZO__5]0)AGD_T7:#_),>]=!9%G1PN2&0[0R M]HC+Q:9%W6>+Y.'D=.YMZO^?R6HA 6K<\O.\,MIR5^]O-+^0]HG,.%IB.!+ MQ R{[(/G<8>QY+,J5? ZB_+>VEDV>0!)Z'M:T-4C:R\4*.YL^>Z.J##NX*V66 M\!*F4X1BCOH-1E?UGU!+=Q96XP"(&SR)0" U:N/(0FW8-+-_0).@/0#>MT=?]9 M=6U%D?/D>OLPROMPP7\:[!QE? MOH) "Q&9QZ,EJB+5ADO4^8S!V[^0FL?<& X=!!.H,7= MT&@2PO*.U02<;?WOAZ%JK;.0E06CW5)X0U:TK-'*"KQAFE);5%6M#2SX@]9% MTE\4&X4+0<4B(?!G],"//C(Q-(T7%"6Z;AL3,W=.PHFMU:8M@03-J&;J0 MQ5K\%H?'?Q/6P.^6OJ9Q:]!U; NC!YH]ZB9__Y+4/D_3_T]\U$C:OS]5VM# M K.9E=X+,RCS/ R]'[TON &@^>Z0<_B. (],7+%%XYD579[T2],Y%N-1T(/,2X M07=!W4FSC$R6R?RS<=6IR;&U\9%IA/FBT PEA:1_^O1CF_TK9Y-ML0Z^0)#1,S]6S8A4?T1/9!^]$(]0Z3+A"POFBT5&%#,ZH; <0EJM)0!HH!NVQ+8N MM32QM44=M1G@B.8B:RK2Q?.:MUX\+N4:S5]A;DB2(NCZU]*W*PDTFS/3]LNZ MJ1+82H8=$@_>A]9':BA(E<1L#]K:>U#Q1?'98EW@FJ[MHV<0 MMP@]L86\9S1P[5Z!+,.6[+G#;VL_!=R*K3"\AM/1@.T*_(#4$=%T/4<'* MO"*9G] =IDND:C 4F13K%F!AJ>O+^CU?9*0MI.>*TA(0EK@VW*.4=MQ15#GQ M^50. _RFNG"$IO>B&II^#UI(.L(@*KG:ND)ZVJ'&TUNW\B]A^ZQ.!2AGA&<+ M,1FI-TMOA6?4WA"U7U-P_"*N{AVVY38[METGI>*CS6T?OQ3*!5]QS=9[A $\/>L&D30 M;21^UYGK8/*;AAA?S3:1"1W%EH3AF",^%A>[:1\ZC;_|O[A#-^PXR)VX5' U M.!D@?//WAWT^;B _9R/85B>78$QL[GTR5S*.9!SYX1H6;S"S+1B=%OM$LR'& MAHP-MSNUGX;!N%PK<-TZ^,# +75!TH1O$7E]*M::B+/.8]DXSMK"Q\5/L'=MX=0H@-IV'<<=X6,5AM#SW8&XZQ1C#5ZQ,+QT ; ?&[*(3!G=2DN_12?<>*C M2RS<[FQG Z]21F=QP/6]KS=$_B0M(SR[FWQ'2/RFN67D?>"">MTQ-5#)Z]JO. M+:-]58X4U8RZ#XFD=T6U7P+M74'+UR'D3@51G@T4ET ?SH>!-X"56Y@$]X9P M5H1[^L8E4CB7KT@+Z'@KBP(1;3)61 <_7!UDN1+8]L.Q.&6W>SDZFUZ]A^/.M>=M'X7. [76)72^+;H M^*SR7>|[:%?Q0&Z Q=X%D.U#T[M/9WHWW$D^E;6'\.KS\>KK5&1] M39SI.O-A*+?3\V$HQU#N2_N5I\#L,0/MDZ#KT/:&@<@>PR3M7UU^2NR<#TFQ MB?E/S++;_>DPR^KS\?'|QWV?#D.YW9I.UT(YZH7MN LY/\@=]2+S7> YZ!:,5 M#)? W]'X?.@S%/CHWN?K\<@97S+7\_)78.=>2 =9G],/BF&M4!&*_&(CMR7P8Q'V= ^3"(V^GY,)1€*/>E,Y,Y?!OALNU/-_% M? 89=+#7)0&E_0>E;>9<,NIC9M1_381&R'5D))YC[N]'08CNWV=)BEQMS'A<)6 MUX?#+G>>>X.YLQ[%!GY6/,1?R6P 3,[#VPDED /79 ,4,K)W&L:]]8#$WD]'< M5YD/0SF&DPE&/NX[S[>.2! 3'1SD,3#@)FHS$'\EO $G,@]|*!9/#$ MC*M]F0XSKCY_7LR%W/?I,)3;[>DPE&,NY+P+60&!9YL][C3#'0'/@PYK5<&<-MR&\!3,R)W LGD@'49P,4, [!%&L>^JH'%W$B&W$@)@/N>_3^>2N7TL Q]L,[\M\"*;]%@'6 W=F8+LV#,OVAPZ8 M_!ZX_CG=6-R[%_=Z'=Z09D) $GKL;4OXWI2M!9[_S^:X-T$(M4B[GQ=,6Y6C>_'3:DKXX]O]+#KX%$%[`<\.!E39=Q_5^QW9V8E:1$HA$&#LP MW?'(@Z*5!&SWX-W!&8.)'L\OF.Z(_Z;_BCSPRI.@SU[<#VQW\]J #,)+B>_=E:P*]B>VMB0+?"?- M%N!OP'4]V/[?CW\UROF5;(A?(_GP^L"AMQU1@D<\LF M)# \>B#]Z(G;Q\L'.-OZWP]#@BT@*C!K2%FS91 HB_I M$%/%Z)@:)S4,)5<*68YO>8$X,;*_]U^MK4%\O0L\V$?#@YY/_*L#%W@6'F+L M:/G;>G1A +W.A*M#[P%9/SY^9JZ/?F8"Q.X>HA3 ;+*MIY]0 @?N(,5=03_@ M+FW\K0VXG=2F&V57? CUV+0\1/=P!A_X/NA!C$(G(@ !QZNS(E'J /NA3<-HH MGZI0^DI/Y IR78!,:1!-AX?'C! 8M1'DQ@03*3HV!!!XT>AB A?/U\^-]#V=+5G0_Z5 M02C&N:"N91/4NO|CAMZT,>XUP;VYZ")H'D"Q^'ZZ -(7X]^'J*1^?1 ^LUO$ MB@/3BO(C60 ,:"NI/INW'SH1A?$_0T@7D\(=_F@=*}!HIFAK_N(^-S(#K]$ MO2*4'E*G#A_HU(& (E=!)OA[/"P+_,Q;?LSQEWB@$A:8]\X+;F/60<8##1W&T M"G&,B9[H]G$0EXA+I&5CK=[&GV9Y7,>VHAC(G%&-_YZE8M'\"B&MT+QG8O M#8T0(S%Z[]<96? 6$ZHYA!L,X'$//)*29N=ZQOV!!M/K45IE2V9NQ+9E>3$0. M=)#M&:$'B1)1$X/<@0V9A!;9,1:=I&CU2&+D]G?W. -16F#)1Y9\W+_DXR?9]G%L MGEH*L-W&(3T.OC-W8^:03,_4POK'? @VLT01PR ZH?MT(K^;# ,]*G[.!QDA MS^KT$V2O$V!:]J=NQI9VSK"C@&3F4Y(H-J_KG5Q-YF^B"2=)AQ@$4"O)1DH6. M$@T0*8?5AF+LUOXFXR:U1E/XI'72.(4#AC[\';]X99G-RDG%>B3Q"88PPM9X M#&D'3-PP^-VVQ|:.G>D)@8HAF2|L? UH=%D6?_=7\HNWS6&QOO P/C|28O)4Z.OA:"W(!#IV U^E2T!V8|/W>=5E JV?0Z0/8 M8$=6^#E/8=62/$_TQ,U?5S^_0SY?!W>;, JFULX:@@9U0X8M:&0EC3?:,,FM M*[ONM;+\,MR)T?]-XI0C1Z<50:4+> MII>"%@*\,-A.5>ZZ"O$-(?KWG0(N9A25+<+0.+(2@9Q2)K<0.K 02"84MQ XL M!!.)?5D))A(LA!,)#:\$G\%'C9F-V:X?MRLLZMB,^N28:LVX[ML,-T]_$0^ M^]6*_*=B%,.HPI:%\-,)4 JQ.TDG[;,IOI-:0_H^<.F_+,@ALKRD)#Z=*GO/ M%L]?1:V(%A\%#I_.!4|O!MU\G9E?Y[7F?;,0>WW3BG_"KLOES0G614'G!Y M"7F%Q] S;1_&\K(ONI QR5:8Y(]%BD%X"-=.GMC'S&>V I/T&.?T(ABIHA. MT]-OVZZW"9T:I7? B3/APS)'T*Q=G<+=,G[G\CY:9)N*C1%P:?K0^S7">:.W-D M8P_3M4V+SR6SS'K%RPX <2CT5+'IIN9^2=HB_H"Y*]!D$,UYZAI?FK;BA9YM, M:3..>QX$1S)LN;I+D=DW.@DIS) MT(/IJ *.UM&*&P\/LH5F"\T6^E,66DC)DH+ ^Z$M+O9O!X&TK-=RV; ^N*:,]Y M?I\8?$M(QI:0+2%,PG8RM[W&[ER;S7)78%?TM M^.B- ,646&8C[1AQDQ1R4./4@.NS@@UF&G^>8Q+EG"T>I]=#HR6[G@9OL.>LG MC^[%UPT=:'4@YB#RCK2PPC]+M,J=OS/M3S]W!"\BFMDEIZW@YEOX1!@?MY!" M@{)PVR@/^]$3D/(<$DT&4H&C/(/+",KME5#AZ(NB8*2%<&<3B-2I$E) M5PQ<&<(/4 ^Y?&';"?);"#6_/$E.XU(+YW_'ED8&K+ELV MLP\SVP\ >+F>;GWDW<*.? X)?/X5?:Y1YK(!76Q@EMW8URBNP9RO>F[]ZIF2+ MMB5R[,A+!$J59837ZZU?IK@MN?VT"1,9>X[-2GC\VS;4/"'+ 3--I-V'F>-!N> MWZ?CU7-5H.N=WK1F >3Z-M2WP0@&IPQ.OQ>3(;2<26[.\EB&\ M+8P?AZ->F2]+!/NYGY5\KGS %0^Y=0Z&%WAZ,KPT?S)\K7U;.QQ6Q>-FNE+M M"J51IV,,-%H3X)> M6NEZO;)]ZP_NU@+@\+S=.3[NM!N\? =H_/S9K!<&<5'_\(S+XW7WXE1G\,OC= M#_C-ETOU\GGQ.-A1#O M3\UAQ>8 M^UOX6$]@<89AW*YAG.(PCF'<_F% M/ 3.N@G4N\"#41M,LK=*^Q.=:,.[0\0NB8Y:A(I"_4#*4KE1]#? *29!$CG&N ME"_FSF=H:6AO0\>2&Z !!RZW?MTC !0=!#1];P -ETB+.U\BO2^P^^DXM2-E MV[1YD=1]5M*C@&OSL>OR7WA7VY>),MW9O;@B8(?1@U M>XMZE"0;E]C3PR$<-%? 2Y\"'+ ^I8XH44N)C\VDU"\XND^_IT7-2,:8/MRS^W% M'>8_!L:[",;8Q)68B;NO&/N!9FWR MD9C&&HG156&-Q+,62 SWY8[;40@99;C8]F(CK<665W3:D.?'YIK]S#_S':U\ M,"'VH9?/6YJ4B)FL]D6GEE5>. YM5^?V&C6KY[2]RZ^.:D\U6/N=48HY<,)6:)#Z)N>/5QN1? &OOS(28D98;?821!>]eZF M4]FTY_2^&UC=B"'^9]J'9AJ9MAXP@!]1.\$_R0?]!SYT@S\O/HY>MK#H/R(K-MK!L$0__W7W^-1J,.>EZFXS[\E?/,+D)B_R]H=8#WEP4"\)<@*9JN"7]\A(1,$ M7E85790%05)UX;'^@+\JB)FF2)!AP+*:%3#?HKUJF5]+G13LPY_LPX'HA&B[P M(9?K>)"&<&EXM6P&[EROT4_]UY*EN /4R 9#8N#B0-&_OX*F<2$C G9FD(FH1>1D $]9M)&:$+%HBV>2U*9GPT6E\?X758HRDU&S)/40^FC5 MZ#E@N)LD/BTRQU7(D4(>Y>[BFCWNI#7XB@SGY&)XOMS4/GC;%1RH5T5$'1" M-/-NOX]4822!^ZD09>8E,@E<*Y JZ+PF:XKT5] 7T)NLH)- JIP6/THS)I(5 MR^*G[*7X"3S3@$S^WJ@!!?[C56!Q@ 8:$,_Q8G8P>L,+_2"1V6C!8 0A/<#= M'I!/R#X>+*?DY%IDNG+_!? WAG^B'\8'J."8[!X5N]U!%RQB+/8+Q/Q-XNX_-$B?@Z# ,GG M"BW=!4/T Z?"4[Z,,?=S"I=[$

*O3@Y8=1#%7UPNHV=!R/<\=H:\2Y&W>]*ACZ<.8=S"5O55M.ISK5OI8Z#:;HM34|D_:77#NY@Q1 M);54?$K4Q93*MH(S,=Y=;W^7Q'CSELMZ8IP;G9Z?-"ZS9WR]+(F@W!?OP4$5 MBS&NJ<)=]I64K#U7$?E-(AD+W?BV$JO_AOCUK:;,8B(:;P7%VI.GG;+6F+6 M.M!NCXUFOW5F'5H/D^Y!OF.(I#.?CIPRA9=8<(1),XNL?'I?OC6DV?;Z)];0 MOP5VA>Z =(Q@C+?1$*;5]Z(_R MW"86)LE,DEG@9)OG"XGR;GBL=N]=\!HWO'IZH16LO 96RQR_(;XM:]@Q0(@[T(F+%V)+2I/ M@U/VX(CQKNJ4CYH@L-2CBG_EZ=6.(9),>(*4RBI*21%8^(/)) MCO--.6%LF M*X63CM0H=K,]51ZV%*]3^EE9Z.!18FM#>3>D*.MG]*S61;48'+-@AJ?8::\4:X?M,+U9:,I%GOU)GA,^ZWKPN+GM<^-U.#OVY[?OX4P"!?$:A@-.YW(IX/2 M<_S;N]*GQC2\;C2NM=&AB30PQD%74F)VA;M$B;27T:DEYK^[,)(DU8UXI_O M$CD01#(*VG)WFYD&YI?L7B?O3X@O[\0[)EN7RN.>E%P'OB">-QO7EUW"^_< M.DKOKFI((E;JFIP2Y6Q*4406;6 HL-5H!$.!;>VZ70<%>HTCT>L)ELN':?$; M-(U15KCK8!10$0KH*9V74X+\W ZTW8I-[)Z8?UL7YEM-F;4T9)S^/:,,6B'N MB3M/(^WG<\VC4IP#?7_JW.]V9S*KGN4606W !_>D*KD#\TG+7"SD0SC[`IX'-M&GY=K2KZ>;N:,R295 -H*2&KI72=^>=,DEDUP*=WM7I6DDOBL'C$MXLW32&R M6[=U_G(KX_R_3/+_V516XU.*^*VV,,RLDF=:0FS?6/F&>/;MILRV2FRC5]2S M8&=5CWJ5?NFFW,OKP+DYD>M!^,)]2*2,!I!2124EB\]595.19B+-=E!\<,.(M9T7Z_E(#P?W9DT8QI":Y"Q;O61)6=H01@30P M)V$>X9MT 9VK)67=*EA-.-OF\=FEH"L0ZUIMZL?JD>CQ5^>;H,+TH#GN=0R) M]O;4!\C-+LGS6MKZ,^0/KOML.7=?M_%[*#-7HK{]_-! MJ4/[P;8@"6G[V)?SC:O'LF_I9[4KW@;&P>CJ4;'R@\Y{(]O%TM%RWT0\SCH> M9@5X9:\>@`!:E\ )805ZQ+-<#&N7@.<9K]O0FD,&C=EF2R^-)#A%\-MZQ-=)Q&WP8M?.K;'IXH/%GIGAP>Z^/"^?YSH]_OSJOI+'W!#X'$/^"E< M+@RZKH=XREHWOQ'1J"RK;=[1PW.!!E4O?=*N"P],./B/,*H.FU,"$5YLFL M))Q[URI;Z?'!L!#*EY>'NCTR[MKH)0YY_]S7YH!\MSVUZ?=[.P8DN-%5UR\O MM).TJ2"F4?@48AO\9PW.H11(;9U9/H1@1=\/GR#6[7A0DR^;E78OWZU S0BZ MAT>5#ME(F57YE"PL'^+ V>1VY/25+T&>*0VQKX5--*+KH(4CM;AZX_%M4K\EWY:%8I6TGE8T/J5FEVN\.7=V3PX$7!T.]AO08^3^!2'),_8AY/L0*]& MN[I'PM%EI]$4F_?U4^GJLEH?5 ZJE+NP. K+VW0 DKL^A#PO<9=U0/N5!}> X M;JK>C7DV"63&[Y#N4O%VYG?P%T2B^)OR@>V!WG@[F4ZDE5NF*:!+CTP.A M.5'E?"],R4EN-[:FC2XBS;OZZ@G1H566_1#'C?Z*MIV)*8P51?V 1<)-'1@NN5!T$N#-GKR;^",P,2/IG-)DMOZ>80@G! M*=B*YV8O,3F6:-D'XW2"B6,8./U5_!$!D?@SUR<)Z-\>=$!@/T\!\[FIDF5! M+1.7VUF3!#9!F*_ WX+H>!J)_-CCQ!38S"!)K' MN$,X,9(S\$]B=9]E2D+/#M,!G9J.-B#C[<)[X2U2E7R(P,W_B*IC_QXGDE[\6 MZ#VW;$)"HT0/I:\!U MMO*#$F(S"YE< .+Y_DEH\M;*!5]QS=@/!?5$H->KEHV(17[XH&*H@R0*_T2F] M,(-GN_XG1\O-AHNG20<\;?[_.>0_%F56A(O9G4=1CP!I@GCDG=^TNA6 MC4+.^7~>NVH6B,))=AT"(BU>6;AOG+IZ3GQLG1_TC5?^N6[!KG(@>)F)>01+3]] M=$#Y2+F] W>^=&?>-1JULG%T&(T-=OK)?%1W?5X_ZO7/E,OZR#[]Y#L=(IM MY55]6!Q<'UT,"GW_PF^8THEW4*DBRW'IR@NYO^#R\\$]&X5DHHM47 ME.5+C;/Z;-CJ7)X4^G)?SLG'_8/"#1K BK6Z<6[:ACVHG>'C<;($%GQ.'?_W'8=L"Z=O3 M.R%GB"N(50WU[%W!K*9[D]\Q_O2XX!O'573IBFFI.9B5U;HN%,KPL VERGVS MUT^2HBU?ZM=*QP\WUUJK4,Z?W!V&.4,M=-"E*Z8EZB<7>GO85?ECY^:3L\D2. M!/4PAWV790%\>&PZPDWUMG=UR(/J;,G@=?NB2"Z>LSX[0OW;3Y^GWQ[/*F++>[. FD%?S:X&^CO2L\56"(5>O2.-M>K8+UQ=5O&E2V/MWUO9B]SD$/3RY6"B M"T.Y=1!T*7Q6(G3,[5?]5>+;%<'#'WX.WZ1!&K\]$0V++9Q3&I$51E&(S< M>,N(?#)GR2P,,LO&9.#% -I%Z<6[:>2U0E+*S$S5UTP[;CCF{M$[!/.MXZ :;YIJCQ"17K22H|\#A+U:&, _V&#>OKW\M+,IO"(^E/#-WALKTH5/7(7(M=YR5D*<+!\LT6@E?90NS"0O 9\3.!B:U$ =W:C %H)ATS=;"(9-FUV)UY^, M\KS1NODT&?>6,,MV; <)MU4LM_STW&>3KX!G^]X?XXZT3$VA^>&?*J5X=G\2! MO0V=/_J2=MW*C\[LZ=98&&VC T(&TCSA'EEB1E&L<\NDZC!!S@(X<8 Z[/G M\QE C>VRSY[W)@HY(L-FMWI],+EZ\G^ +Z/(? XBX&+-1NHI;KUKZM'0ZK MXG&S7.EVA=HTS%&N?2LS2'R=N2Y?9Q8Q,.XLH-N/O31TD"O.H"=$-,WY_L0 M_6\UP'A%,8=QIEWYH)%CT,M[3E";/+0.LH6<0:+VDB*DLIJ;RJ[.:3- -=9G MLSL3Y;[U!W>?+N8\)?QWFZHK]6+BZ M$YS^\/#X/#O!8HYKWGDY):_LK[<(!=%LF7E^,M^U6I, {0Q;PEAU=++SE]K'K6F2+ O0>;!/Z===9.LP4&;I-Z;9II0-8X8_KPG5. M[1WS%6]DR,2?Y864++HHIY=G.7,R?99# (&&WG>)?00*XZH&&*

MGMO>2#=6Y@1_YKP_P*+]1A;KEIU8(GD5(G&K3-0;LW03V]VOD$H=Q_(U393VE*W)*$E3FM#

(19B++:4[G\R\][SFGI5'_]*$Y<&9D_E5)LF,>>9D,K[\7/^KSF/HXG:3@:&5F:@$T)@I[BM:UTBV2N[(Y)"T.'K^H*OQD=

MSJ6QV@N/X5T!EH,IAWSK^M(P,3K@7*ST_[/W14UJ*[FVW]^O('SO?=$=#TYK M'MQ]3X0 .8.8Q/1%(20!0D("#@#X]4\IJNQR"99>*_>4 M>V=9=-N YV!52GJE:,\ZFKLR.C//767S@2P-D WNV+=[+63)&ER29QENF!1@-2"M:^]G7'M59Q!&*AUV=&W]WR&G/#OB>XRI-HM7)?#PWX_K\UT9;GH"XCR,'' MO^6K__E:L=^3A4O'%]N>&XN>[A\CC++:Z\T,SR"Q#?9[T?0.CZVIUVPM,\N)*-M\)U%%,NJZ:"@0Q>5UC;TOMLP W.>O$+/(" ([@=>)QJH>HDIO7^KGQ0*NS[5U M#W,CU'V)//;3S3(DJL3V5O-,L%0!S5>'Y1ZB?.-FZ[&/&0/0?8XS/B-M_QH>9V,&:RV%WE8,9]&B3TPV?$=*^G&G,SY+84R6(]_$XXU[&Y S,1/OLA\O M#*I3;6Q"X\7RGX$D!,(+!L_@)(P?<%L -P.VWHA']-C<4 MW*:Y7,:=1E+,]2:65IZ*$&U+E,2I+L3=[7_]"EY7N?)PU?)QJ.N=U9JW M_+:OV6JX5#KC=I&N6]'C+,FB/3&VA]B48Y/T!C+++'26(M^QGR0 &X -KIG?.M1/-WHS#!9AL:^Z9+RM$^8K8K8SLF.@*"=>*A86@^RS+I>]0W[*&YH&[RB/.& M,/('DI?2O3E$Z0=Q_41SL1]X*FQ66(ZJA=5 V/EQUHTFH/G)H40 MW|BAU!5Z2PK#V8DE><4H+ T-CF[T%##PI*D:269K L@S[5@DB,(@!VO<"[?=/ M,_A(;,O=;5D]=.J"1= $]ZT] WH7)M!&EP^Q+,DR,;3?]G4,1C8QO6!#@%$, M @T"#4;Q[QC%L1D,V?(00K]=$-

)=&M.Q)OT41,H;CG&Z09Y*++'94A>+LE%? M'_*8:PR[5$B?.F*;4W?3EJ2$U+ MKASF[C!!=1(8YEDZ2]!@ H,)#!;#]5H,8 *#0-^50#^&"=PRSEY5]3'@]XT> M2<9ZI.Z&4]NXC@)9\1>I1%U^&*Y+G]+QYRCD?8<YH&]K=_V=/ MR# UR/ UU/CX=*HTS%&N?2LS2'R=N2Y?9Q8Q;.XLH-N/O31TD"O.H"=$-,WY_L0 M_6\UP'A%,8=QIEWYH)%CT,M[3E";/+0.LH6<0:+VDB*DLIJ;RJ[.:3- -=9G MLSL3Y;[U!W>?+N8\)?QWFZHK]6+BZ M$YS^\/#X/#O!8HYKWGDY):_LK[<(!=%LF7E^,M^U6I, {0Q;PEAU=++SE]K'K6F2+ O0>;!/Z===9.LP4&;I-Z;9II0-8X8_KPG5. M[1WS%6]DR,2?Y864++HHIY=G.7,R?99# (&&WG>)?00*XZH&&

*MQ5EYZE9=.53L;F$WU2=ZOH.&ID$>]DM2**?+"8C=NC8?+4-,A[;$R M*R&]%U?X;]=.AS5A%B2/38/<*XZ&);6R76%#)]SSZW+,[YR0C$V!G-T-2+=$ MKVC9Q,S6 !O,N=(T?H<38*AOPEEu5]*Z]A04G;K,&]*SK*#AJ9V3&1KND@N[+JUZO1TI2P)6WPJH*$!\<),9CBWA*%J M#4OYFM[>`K8E*WG7M'CMYFNNL!B+/4Q2^NYRJ@O=9BR*Q F$T6106/@BBUOA M4CRPW6X85O?)T-13B<).WH[*<\,2VES)K 9"K]40T-#TYG)#0%GO,A*6HZ-; MO1_FOANTN>R)S(+VY:ACVEF.E88E,6!U' MC>($7P7'L<^;F_@%OSA7CGY? S;5M=>T;GY[_>&D2(/OER<&*#'#M:.% 8[6K 8M8>!^;-[{GGWQC9]>M[+2G(_"> 7^SI"_&C#?)#AW?R%)+\B^/:2D!5XX0%X\?PW M?B:ZZ_%LTCS_/8<=6^\1VH4]^UP^"U[^!=7#K87QC]`MU:ES.JB"_T)0Y84W\4_#3!@.^W)]^\+^Q;^9L@3[GB!??D9*'98V))?KVQ?@ ML>O<%^"QZ]P7X+'KW!?@L>O<%^"QZ]P7X+'KW!?@L>O<%^"QZ]P7X+'KW!?@ ML>O<%^"QZ]P7X+'KW!?V+P[VY?WVY<R ,(Q_)SU#]4,O F$ 9?OOWD+UC$?\L^'Y3R550/6^ M6PINRK=V-3* 3*#ID0%Q$\8& M UA%5R]15[\"MQ6H30$!I.2.$AI^D1ZO34P 2@ E@1) ";.$4+H>,0$H 90 M2@ E@1) Z7K$Y$3*?^)(2K_2I/?))??QJ7^_*9/-_D4|+IY3 Z'<\:.WEB^O MVJJC&1DU2+<)(L]&+!?M$WI]7/.4^?+#AXO*KR0X_VK]33_(>%(EB9IC-AS/1 M5#M>Ko+KX5M;^+9CIA /F[WHD/G4V5+YTA;QZ"$ON*NUZZ!V<,+>]+.;_J8J M)X&49B*J2F>T-ZN.8M@B09(3KL99U+SR38?-;JOT2STVCTD<4ACX.'KQ%IS] MLEG0K"+&%UVY'N5;^GS5PN0B:C9$?/H;9](TPV9QCGZ?OKN I^^ MDW.TW;TWGOC9MKH?3Q*_UH8W>?93HN/Q54YP1%E@A_>AAZ\76]"5EJKSE*+U1!6S95]V"XM\@-6'07Y! M%===*-M]Y9ZH0DZ\+OX33>Q:AVK;7\YW6 ^C2]PJMV^:Y7-K%/&"_>^G MW F^J-"D+ZX4393KBNF7#)H3\nRC^Z6 ^"SK@8G]5P,4D8_P3& ,8 Q8A2 MQGB^$I= ^FB+/)%&MZ6'307C)$1U:CRE\-BNH7P8:.Q9G,9UVMU:A%)D*9DQ M[@2LD=0DT.<)(M@"W.$1VX+K:XA#VRY@6LZ/:)G1S5=66-8QN\ZIRW#:$5 ME/G((TU6-!:C3L&040\CTW0/KOZX* M?+,D(;W$3G_N:LH(- @T"#0(- @T"#0(- @T"#04'$5Q/OBXOW.",;?R->ZJ$,_'=,+X^Z2U<9R.'X^P0[1;;===#'PA!X)G3,%"GMM%W6ZZ# M%L%S;3L>4D5W% T_.!%P9ME9*Z_P:\,R^P*U[BSZ#9\3%/;8A);%**+!Y"T M"A3T2!0$YRP(.:1/G?F<'6.E[5QRC)65TN'2FZ^$=3&'^13?=@12>36P?(3=8O,YN4UVD9):'71$LC[W1$}*M0(- @T"# M0(- @T"#0-^0$-*%HCWI=U,|\'?#Y*2532W9CQ6[S.ND]&2*\7QB[F:E2G'-M?[_MC#O^9N**>RK2-CQ(OL[7NT/,5)7\;GB@]0*[<79FCQSQ2QZY%R6;OLRU M;7A)*;:BH=GQ?_37_K66ZGD*3_.736ND%C!"FNX;UFCK"D+GT]_Q\C$IOUIF M.7B99!G0.IZ_MMT9ENU7B]6=6KAC ;N3RU6)"O/&HL*7K-7"F3:+!N>%A?F; M-.>N."^;#97!(!H30UIV%MJ}^40 -(-<#@'@-/ F0<|>W>@6VT3"IWK=A0^23KD>2]+D3@4L@+F>.! M8QG <7V+!%DSDZ4=F?.E$A M11$B.;|S/EZN1N3N$7V\/)X.TPL+S3&O$, *8 6P EA=?LD 5@ K@\?_"F % ML)87;_0*Q^TFOY@+!ZD 3;%UVPBX;VU 0;AR;8$"=[QR;8OQV63S>XG=-> M,5)8*92'GHI'Q=YDL]9W]]T%6RFWNT;!'?7$7LFPV'RS+!F6H. XM,%^F(CC MHW:A^[B^4A]*$^_0FK'HT5OL0P-<=,8MK>3V7ZT#Q*6@$;80!! $)3!R*[VI)\#Q7VO#;;LXR^\/NOB%X^Z@6H(3:= M94@VB],D5%^%2.IY0QKW& -<$H;C>RE%7OP("X %P)@ ; 6 L !8 "X % MP)@<;{4W'N%Q8.DWD)VXL:K^^!=?_T6RA'O#6N3E$0\BV-OV>;0%D.7 MZ3)#4B#$;"!P!T(!@3N !< "8 &P %@ + 6 N !<+B M\DL"L!80%+@C2<%#@P_;/0.JTT,@X,$#0N4[T]*KOAX8>OSMRD.-0V]$SE5,-ABK.F\/-EU.FRLXG93SQ+(4 MEFX$!EB$H!P0U&\2U$6R,GZ'G7ZC/$>:.FP:J'1J_24T'DEU4W+Q4E@N.NU]3M2G6W;W40-;$:HL!*P$K 2C?-2F^7(CW4G8;94_F"R.QY)VJOJ"W? --28>=:E MJ,)(G!"'!EFWS,Z0W^448=ZQ=XBAN*3;$$U#T5*@*: I2/<#<%S?H@ X0 X M'#>4"WL%"NZYLV"?02DE!QN+&2RCC17I,EU:]4*FR"<>O:<:F#3-0/U+B#*R>=^1A]P#YY(#30?A)@=3U+!K "6 &L %8 *X 5P.KZA009@!;"6 &L+N?MLB0>#;+!@00WEQ8.BWD]

VK,")5XEI^WGBWW8IPG1W2Q<)>)G#/`M4J,X(LBUI#7Q2\E;NAKMUIS-J6\!7AK\EXM^:X2[;P;9KA&NHZY]D5+ M-0P)P3(RB!U901-B!U0NN0;0K%8/64YR2_H&T/T2>-T=-LG?4X+=5C;^Q M9OG9$I.X>VT@5(U!+>QN>*/&"]Q MSK;=!4;]!ZPW_WWG2JBX @9]#)W O07+"@_?=&_*N5PKJ,+R=RV2!+*\L6<+;=6%I"F^]X_>P@/ADN-> M0D?NF-QWT?S0W4F1?2<<^FY\)28?U5525^!=FV2_4M/S$,IXH*E$Y\AWP+8 M[MU(CR*\9QT<&XZ*F]^15YL(NN0@LD >QU+&EWH$H&/'Q65CMJMC_R3.P/)?V*9"^]7]65U"%,,;E9(BQGR/`?X-Q82SH(Y)1](6]BTZ=\=:3 H!H(Z:&B)!+HM;:Y@5/VK"7C#'T(S%W4-:3 OU*(]+4A$FCB:HL>PF>BJHH)+>0&%=*HI1'/0I4XA1=D+ .R9[?U%8%.PL&&#Y*($ M7N2,C[^-7 M$W*B7-XYEQHZM>CG;V@WO;X4+W:W)ZY1)I!L33@;PFRES@O%\[F\B:$6[TC MI)3KYOTH\-'G"Z8<,,.\C^6Z!?]3LC+!I.<3&"+V T< /Z61KMHS4@)I(7W#MUTG(^PWBP,$GCETMX73CX'@C+KBE,D;C0.\+CAL;8H^N$WI/(K2.UQ.2Z1LR MJ4M>!\D6'Q/NF"&1(T-8X-;/(GLALZLR%>"]JL0>17$5=8S^SK>C@M&Z4^;?!&2RH)T-.H"UH@IW3&_EP.9FB\GA^5QN1'BK.!RP2;I89>A"P@1T4F MC(1;G*BAX.*3W<2?/D)#=+Y7&XR>45U9*P#%R$A"F+.0*G1"/-P(0I*I(+6 MVTLP95E1XR&I>O87N "/N\;<6$!!=*0 ;KS@ZE=C6[U]82RS6G14"@E<8+ MQN$%(P$+ @TX6#%!MVUS8W`_.+D=\;*&P?^-51+MO_]2PT(@F0#$>,,]KNG&N[M)@E(8G,!=%&%+R,%WX8VN;&E(GVREC\2IWY=)[% FS1%D=6"7 M,U4I4L>,@UI4DJ%P_^I A+.*)BM9G@!#.H<=)?L?0'+$%A05)15A!#Y%OM8\ M& X&Q[%D8),+RLE'D"0)I>Vf\-,4V9 ^2S=TW#&2RN('K1 L ET"3L_P/:H; M?&7P03G(C/#2E/#0X4\+4T8OQ:?;X?=ZLK.\H>(O(Q.'RV)P1X%'WC:-SZ19 M\4/-ZAN'BPDA/G(=`(%I[C@0Z; XP_0FCA4#X J?%+XQI&(7$SDG?K1B>^N% M,TEL;!FA[!#)/D%01G/,3-V<8BT-Z;&CC&<&NCO3@!ST;?@$MO=&.& &,C&5!X M*DP'$/@4@@@/.OI*'78"AZ_W1YP,QU-M&FZB5ADRQ%7_-5IVH_2KHZN>9"+@.8QZ2,)=?V?3U_B+&/>TCY0:.;@8C2MS<\@]2)#@$S]3 M(1@D,3I"7W0B_40WP3.$-AC2C*TB1_'WR,K(P75105*_XU7/V1D/CM/GZA%_'DF&AM 5W2II\I9O_UB4 M1(@Z0U7E)%A+TRDP16',*FKF>D?2"3A_">++HL?>NV]\GU4X,FREKN;@?YAI] M)5/NBNH<,N2FOU&G7T0#K_C&24D:*SD\YZ/%^#5!7XWJD_L!&DIZI1O/PG9:M;4,/CNO4=FF7V)_K'MG I]3GUY;U%U15%C\,C4LCZ14T=5=#6*CF%@JYC%# M-1>(F?2 LZIHGOO&OH6VO=S:NBP(1ZR5GEL:]8I8%:SI=V3TO8=.AZ^W,; M&O\ #?T :,VFH4-O)S3OGSI1,>H6&OEI/U<>*5,DK-@1:HU]#;V>2Q:ZT1)O M"[5F3\9Z+7+54+UB'4.!W!)(8L8&!=EIV"¡\MOL#<.;MEP7A_#<)NET]#'ZP' M/KZ<(3=!)C2,8G>P%QZF2>)H?OBLUGO*YVYU0^LO[G>U7;)7V"2-0_KBCP^(_M>2/G@J&33 SPW>+8!!S[1=,=.1/7CR]=5\#L1"JZ38,B>$ZT0HDD-M"D GR-_M"W*FD ;KY!KJ9R%"H1/P.F)JDKVR-5*50HHJ;K@<4L>Y&<2 7RN(P%^?,^8)/I M-2/*7OG83TM1W\X\$^HL^(WM-FVG&$"?,^8J/ +^5E<.=>$N*"_%0.69-5+4QMG_#E<5J7$HOUG3MO[T%AU%;&W]'>DZ7=`@M%G@P>B$V@H(\HMHS"'8J]:.+\KSO M=&Y%=22,.S$SNNPWX(S@7UY\0>CO.T=I&YIC/C\1^*Y=`_"+T7/.5:J]R6KT M/G.,\9/V-&9E97[1G.72?,.R1@]RU()FC/X M\9)?5.E &0,)V!C*U'14[`W8F&AW*]H1Y1&24?0M+W0(X:4.'I:@*H7&;B!% M<(KY>\F+7G F0]HP47@G\'V'//;^CT+HCS8,+2S;XP@.E[F2E$%+<4@Y*2G?`N\PL6:3$JRZ/Z@'YIN.#.8>%\44J/BUR>`GJ@+0888TD7<)HD!0E_)(Z"'Y<.'J'A+5W+=@-O(*T\688 @Z-MXB"=24:G'?8TTCI8K_Z$9(.1X/!>"0|)TB8E1L!7BPNMIZOD!PK1JY"3&T\8 M3]TPIUR6P73'?@5/#$1? 3C<73T4]X7>*5Y7HU:\"J:Z>0QIT.& M,.%N(P8J*,#UK&X8-0,F;@-D&3)C9,^,|2T$6I=*9!<$PLFO29#)V9/;?@&^ M]T^O,-A[C,AU@U8 H1R4-J KI02A"7*H] >%OUY6E 4N;-U;PXH!6Y96N=," M1=LF89_)B|<R$C H%!7]@?H\7EUW : %)0:G,/4<*&%6>*IY#FU-DJ9BWG.UE+M?B=A4]ZBL^AUE(.0 MF6"Q^]XFEVJ-P6^2 -H!P#=@Q@(A3;XI#8HGU"% E=(V%7Z.I:PA-ME(B>]9CS?1VRW+UK[7[U;03>K,/Q"=YQGZC-)9\'MDUD$Q\LQP8Q4?;&B?I%'GW>3&C9N[OX]*_>%N*=3J)SHRIY843BN7V M+)>:=)U'491%5Q>3\PV_'? ($O\YN#9%?T]L>_?MLXBM5]-NA44Y\\ KW6AL7)O9=SKDXH+,X?U055JK&XUOAKOW>GOQ*Q>R$EJ9XM>:.^SY?HF.CKUI;J MKNU"4^ZK]=MIVFC?W5>'9U//7OYNKC0&NWXA,37S VF^3>YN23W?(+"V."PY M#;.>XJ.=>:.GNNIM;S@]GV*F$TI>S\7LGACC>_/:2JQ52N7V2<6\C.U6,=`E-M>@HF=@Z?:"452]YJD'7WPF6;O(_/&OHDE1(7V5UGVU!GI_GF-=38!%/@R!RN MQE[+C8E#%)\)O"%2<\IV1]A[@>X >RPLN#5MO0[*<#+1^4I*2B3D MT@%&0N(WPCRU'G%!"X?W9"\ %^K4{)$?G,CM*(0Y[/4G;LS!4]^T7_Q?10; ME72/!D@Z!:P!J<.4!N!];S&G:9I#%&1*;$1\-A1,J.]..;+<01;Y.-#AGO& M_I[SKZP7<0OE9-RO".KO<.#VU+E4L5:MQTIVH$G513>YS]YCBJ9< W]9:)7 MA;9/$RGXX2[-(.:*S6C MF4QN%5],-PB#XYGCLJ$)@D&2V!NR!/54Q MX-*,Q@>Q,/M%]"B;BF;=46.IB*I3'Z3%BIWC"U=A;#L(2[GPA#@_JM!K+UL M9R]Q#7.L '<^.J"<79245H=M;APT02HSMM01H2@(F*,PNPBL)?T<-4$/V@@C M7)1-S+THA6(D]$>-);LPDS. (;U862]W<+'[7C1ZK1<+>DPTXX?N:.UV"LQ%\B\;U71P?PC7XX$?N:.R0" MWQ+A1XSLC@S&<*>,!LKTMYC>-)^8FS03@;940:N\]2=TC4%XBQI7Z$*G>]<. M25ZH!O2-E'QS"$Z?%U;6'C/P/A\P^99+A9+ANWO2]N2=>J%9I8E:[_75X21C MJ(OH\5? RR0D7-HZ,J50@'H!G@ATF:)W#YE5[P1"LROEOC1"O1F.G:1$,\ M_7.D+21 NY9AD^CRRQQF$F!&=VN(&TW07,&)OZ1^\?#-%W..XW":8H7#V1AZ MZ#@BY,NQ-QRI KYH^\-0MI+O<@

7%$4A8:.#[-X+ D#]$34[@';4JP14A M?.?"2>P*AD+B>"?9]X =FG"!8-R"UT4@P$T;O:&IO%+ZY_O;,1 VQ6G!],W 5S^B* 61N(C+F'YP'Y_0R*)-MJ 5/C&N+FT\1MS#;'@(ZQ">7+ ^]$69*T4FX\|A_E2 ^'-4X2QR$>(("W"A6)! MN#/(WU;M$ \>_F+LG%&.."EV=<*0QT@+]5W154S#"H\LB!%EI>.GP@P2I_3@L MR72XH@Y&(>Y'H#'RCW<;,_D% ^CL2OXWYOS"E%]C7S-Q0YQA(W2;W:._^$C'@: M$,%O\ (Q*9FD0A/K5>LX%,%K>+GS(S++]/8ST1-(@I=^BZD'_"L@20 UM?+,?MVI9PX9;M*$N(6HU)JR#5LFFG(RMH NK]/@A:OW'5PR/U3V8;K86$BX#V1 PX M%1T_5KGW25S@$D(KK\((QP$11.%HO[3%^D_Y+'=V9*J+]>YNS\Y5DA>#/0%?5]{08XN&{[2\UC7X7,MEC0@M+ M"\@,D?[HM :0[S5'C3=HXH0,NU?&3?FACGXU?IZ4-]#F3ECFR!;#^0X4+S!K M%)>#L\1K+3962GKB&;$)O AR: .S+ M JD$GLG5G SH4@Y$L=XXEP]X)%;K7D*83/>#)OT"3(-)HJG.%B?<%$]7AZ M^-,V(B0)7AKX8$^FUAE$7IK#6%]T#Z.[0^]<GLPG6A6(EC]/-MGB+]Z+(@<)!==%W>Y5_G]DF%_]O*'DW8DBUO#0K!8^I2?[4R+W$>BA1*TX M3-.)SX"PU4X<,[)GJQ2\F&G/R\0B;_3Z8-GN>+8 ,E*=Z+..R]Q&FM(+@E>4 M[fU*WLD:'+W8;T)]0^2,L_>^%AU_|*V2X]]2';PV\':<6^3LEL HC O#%0C. M^O7^7E=?0]E0ZPV7LOLS]RFX3%HX29H:4)N/6DSX^_>%^ZK1=QZE!7$UCGS7D)1.AXEU$T9&/E>/D8;,+IV7['9%PLJK8P1Z\%,=%X>@BJ;M>2P0B=-+0%QI>F);GOH>G M2'@@W?2\O/##]MS(*_%7Y/#-CER'D(@F+K$4]]+'SS?_%HJ/-4KE3[@"(F3(M,##BL5A(LA(!PO^%V2;!A+F+LBW_VA2+9S'7D/[@MQ ?\IT(2)8VM!EM"[R MY>=Q=1UC,KFX1JHM(+QDUKT]5',7N99^^WA<48@)<}@WB4OG|KS* 4.ZZ>2 M]?6@wWO'=X+YA;V\NQPT/24]LT3-6T[UU'U4*@_ME6*6,YO>_>^Z?S>LK]*P.]-EL.S!1[^JU"7@>>=G?YG51"ZH&-8=E7K6T:W M;\PU(;14E'8*=VI'Y[?\M^D!8.%KQ3004@RL%?-\/@$R;.4)P& ^!^=2Z*3A M^@ @N#!?R(D5\NK_EB2=O#8.2E[P5PO6HL#PH#BW@I0=P!X$S"],@7^MH%P" MB(GUZ57TJH.WAOI?[<_1:G9#T^":8\<$#U(L0Z* Q CZ]:9?R+Q0\(8Y^L'^ M$B+I_@=`"MJ$Y,:!UZ"HC$FL04CBG1>[X4K4%4MJW0)%MFBFI(@_P+`%,!!=B(Z&1D*};CO[TD6Z$Z3;X2O!T0IS;/^98V2,A?0QF!SI M_9^T#(U10-D28GJ.P6\X9Q6%.!/^P_UW;*4Z8 M2S/B$Q08>6,#?>C(].MK\$+-;(ZXDO#+ @&AD)#DB$."U15Y@IZ%)BF0%XA*D1_MFEK2H@:=& Y-K@W?F!QFQK5IOYR;*T_"PSA=;A^I^3[^W(G(AX-UW7.?8E<1RP0>-&_EW]-IN:N&0U9X;FFING?:\|B\^M#\FYSGZH*\(5;NYNN%MW.L-_\0O^@6O=<&B;1$-U+#/"X7@&(_48'6\@1!FEHT@^!/[TR!?C"D& MY)PA=Y4Q,F'SK,C'VSFTEH_5X:+UU"_;"\&1UOVY6<4U$4?..?B%:2]XHDQK'FH9]+=E47C&CV+]2 ML8F/UY-2V9ST \G=@^!Z9@>+#0_F]#YDM&9B*$KB0%-$+!=-9M]/-;@)X[F_B MJ6!KI>O!=3,ANQ$-[2 WIN0U'D@U7&I;LAS'K4X6A1/GU>><(>]P+!]YU MW!6C95K.Q$1+=73)Q;8VODO= M\7&ML)5OE\74P]+H(0C(OM;!]F%SL-QH.!*1%++L:[@B;9(>7/Q"_IZ0!Y]T M^D8G@T\H P]T\SF<4(&\EKMMDSS^8_X&4Y5W G70]A.59T>,K@&,,3QLZ?C'141BB3+/##W$O M9&N%ZMY\WW!P!]B]Q%H.P!%1%IC0\T<&5>+4<* M$X.M3OI>17$GVZ"IK!Q,^A\"%:#JF[2T8SBZ@V&,FCMT3HKF/(L'6I!V?<*9)MC?"\3{8S"_%$5GK*5K>TF5<0YY,)GZ^\"]:@G7EPCON.P:V% M7E4B>S<;^#/A%0D 2^R5XLJ!C-3N.2P0@%W%3?!?/(26!TS^A3@;M(M=?8->CCO;2_D%:XDE/;]'GZP:^4B04YVA"?$[?_4,+OWA!XMPA M&C-/*M1K1T^\"$V?]@)M6"P1>JP1"]P\;/.3V<5W 8DX$:X$(F<6(2%SPZ M_"]V&PY)^@V=:*+D0BF5UB!5<4^E7#Z)T48/V0N_*M3^?7!GS782;E[.T$& MRY'$RP>E,I]QC/?+,MN?N@^R,Y\>AC3//[':5? MV&4O?PNM&D!!P.A)?&QP|'HFWA'OQ49?Y#IBH5EN5'[59N/* ZQ--T@'PJG?.MZ!9MJ5!=BKX,.GV$BOQX*U?"G@W@@A$&_#.(:^M%):SFX=?) "=PIP;<<)M/F MNH4@_.^Y^N85[--^O)0*&$A@+\&*?4\CRB(C\[_3S&TD2D+_$MM2)%=2*X2VM(2">\.9%2OA#(SJ=4V=[="W?L3Z\#7G>,6N /]P&> Q17=J9KO-]HFX5^9@Z MA0QB#PC)%%MJ'00(82.W!_R+WYK#3P,L'L ^SH#7^U4<.CCL?PN*?GR1J1#F M,+1M+]48_[-]JF*A^F*K&K517:YYKP(P=4'4QKKD!KXM>F-<4];AT$+X9- MHP"X60=3FBM0FL2U*4U.!\8ZA^G,]>I,\MITIO/2OC^M)L<]X?AVYOO@K^%*MA(M1H.Y\&N.PD1FZ(E&7U43=K[;!2W$/TK"?,"QKD"Z*8U(OWQ?T_=9^"Q M4'4LEC]+.PV12(?$2"9O#Y(^[>]P)X3HQA\;=B#]W86(_PTYXNQ*=$TB.^)S^YU_95#K[]Y6A">6BPCO =*]P[FM]%4M&?2SHU4 M^6]V*C%E.]%,E%[@16-(TK;.HAE3'Z8^)14GU.\4;Q+06T@C\B2;!#OE&5: MQ+3HI!,Y[7N_6&F2'+028BJ%T^F8TS'3NF8 M[8Y"S63#?D*#G"P&;!K'\W$22^LRLL2;I2D%[FX%HC?XJ.7%67/6<9@RNF M4*\ZF"@#0-"(U];<457UHH.ESROA.%JJD"92K+F3KW\@CFX'@AK'%.X MIG"G%$ZBKB9/FPZ4#^G0%@(I(L'L3V,F6"Z]/#7,P. 7[H8)!.,C3)UQ1#E$? MJEB+I:/OO#Y4N$719*+BHB2@G-,E=4$\[%:|WIJ3;VD+[*(50Q!F0#XE*M&RFS\C?(SVD#(U,9,#B:KB#DP. M\;HSVY1A%AK#D(XP$.ZB5D60;HE&3<\"\N%NMU_QK[JP8E!1F2C_^ZXL>1" M=8V.KO,N+;;YDP6L#/3\#4VJ6FP&A:&-@7MAH*T+SS@0=PW0FG/71W3_P'K.M.4(A'?##BA#]:UVV>:<\UK1D+?L1X^OID06\]1?\G_2V'40 M^?9IKH->06]8%7BDXL:G]);LMS.AQ$PV_I3?[4-=C%S+QH!*BF+]=0\S*V(4 M]R!^%UZBD>MXTO;OYU#S QL6@SP=#3DL:!T088^'*N89)!MXM4$+]--R<&,1 MS+ <5MF0(7S#B;3A$.9AIC!PY-")>'W"@ L!?Z5KP&A@IE04M'<=YK>_7V$Y MD+QQVI V#!NT(PK,Q^'SW_[.>S-F.]5!CUJ?C-E .@"UMPID*1C.S@=+E]O MM:#HRH\-3N(VC8=.5%5FV9_8,'1!K;D5VBJ3=W=Z_!'A@5;@X0*T(AW)CC_ M#057Y=UP>;I[*VR/&<),=!$&GH\@"03"!(&)8TI8V4=6TD\?2NQ46PN77P=R MI4(G[0%T4\/LMKNARDK4.*-@.M,LU(U# ^(V^[O.T+_#O0[O;,%-$*!<@HQHTNG!@#B B8LW"#\Q8=I MGA;;-#\M7RRZ *'-4.G&7M$+KJAX!DR-=8^H/U1- (1B/ : 3^&!]! M5VM5SU<.?;H^^.>XDE.)F)(8)U+#Q@#(I#1-R6AI*V5%B*,?'L60*V3';9ER M)9-]A;,#S&*=;;=*8TF]6*UDK5}[PPA<+AET^,.9 7A/%V;]:14-)UOY)9/ M^;(\'<:&F9=/#FZ%3<&HRU71;3]&TIJ&KW22N6'\))W5VYAD#^[7F_Y"2=;G MCWQ#ODUOT)/)ET_RJBYDXXK5[TM%N?:[WIM].3!MTME+;7N=.YV?>D^MUJDO;^5R(@5/"L+++1^N\DYIOZNEQO[M\YGX4MFEUVW@RWOYY$S;[%)28J#U M5VHN,ZQ,:>*X.=/:WQ M;G=6*AME.,T,Y8#0Z6"@UG!A-O*;T>VOI/7,S#6[0E;*#9-#_N63FO)TZ\RI MM:+6->;M7"6UR^;<-GKR8$JE5G*75RM%^,-ORDL7QLY&+P5H,I/>]-7NDI MM7@4=\ND6[G5GY8QM(+)PRDU3%L5'+)#^8EP5WZ")P_$I&R4AT(B.7D0E=ZTM)UM)=YTT9/'HAIV!D]SK)Y MTQ2;3^FAN-%S14)Q@YX\%)/RW.O84FRY$5>ENZ'PF"GWUMDIU/8?S"D[ZVOY MA70ZU!2;57;GBU]O@+X?/7HPJ47-CD[$KASCHZ/=KNJ*^4.JE(-'#V;55LNI M6R$NIOO5^VFQUYP^SU."?NO!M+K/L>@PG\U8FFOW4K>%R:CRE,*/'LZKE+,L M;;2S6O.%;MHCUNI;DM#-V +Q_5D/;G/RW%,%PN/]CW+W1]-AR(20>SPT8$S MKI;;F6)6&SRY2\?648;=/'IT02UY;N*MBNK":W:O_6^OBM!R*8=IOFJE"_G?8+ ^0?Q=EJ."4XC!X^^$,$P M(8V3O#!.#D<2FG1"D5+#[%A!^S0CQO+Q9"J3BA\(+?M8$W8+P9]S UDK9W?- M69M'V^L(6!?*L7K"SM_-->FI/H7[P?I!V-S#*P+Q=4**63WN5\P;M)(6=?' M=QB"#[[9K67+|7)5G_)]3*CU^[>YTI/>/@;6^;OB?;?8$4,;;2DN,BQ.[(][=.M;8Z!=;-^X,RO3=*O EUN)E?5L;)Y9,QWO38V"\M M/,NZ.AI7)^+NX;81'8BE=&'1/@K6F?F#-1 ?[958]#:EFMKK/ZRAND]J6[V7[>`/KN\U1$LWD5K8FC4L%Y[&KC75C>A2LUY E%*RYT!H]; M;#)P,!\S/KM$*'0$K*5YIN74HI-X?S$;,]VIS+PSUHZ'=:P4%0=/&A_MQOZ2 M3FJU'5O)T5&P=M=YI3)ME04$K'BUOT*DN8=W#0MMXV5AN"M;485HV*Q.CT&UC'3E-8)+1OOQ^.;59.+]9[%&3H^^ 3? 6C68+?;ZD23"J-*MU%W.WC6C]>E1L-,K MQ5]I7.<;?34>+TR?I2=C/=DO9I/DT?.R5UJ*K.\/VN&_6RG?3HV],=K3 MQ;85'6K1VUUYX$]/R:?BYCA8YY))3:@^\$8_:KN/!7F#%@:!9A?6GO@^55B MVFB+"Y,OFD8]HZYVFZ-@;64VF<3D<;P5!\V5\#Q-5V.KV]Q1L,Y&*XJYJQH# M<9'=%OA&35A68[FC8)T<6L5XNN[I2RYJC2%JOS M'4+2Z5PN:IL]L#VW%S=GU&ROS(5'GC%0G9G'G%(NU/3U>78?$A7^LJR5EXV MQ-O=8W$'B'0^@)FB=ECSO'FK\K04ZQT<^5R1RSG@>R!:Y8XRMESY3P]889@ MS-E'VWO8?FGJR-L3$ 9D* L%-R1,'OL^;=(@^3OW;^$_7%FRN7^1%LN_N8&$ M>XFIMM\5.<+],Q9^HJ4XEJDK[H+K@:=^H=HV?@KSR=TPQ5HZV=+&>L2>OG$YXK%\:N@X1:-^KQ&RSMGJ2QMOC\OCA:$UZIH%W>L;YPI^.3P-\($_M^5A8V[W@H M!B-&[VI.Z'&!77:'9\/3,F_54Q.[HQ6FL:>BWFOVIG?GZH6[0.A ?;=AM]_K MA'TXW>)M/JV?2%%XA@X(=2P<$SL8Q\6:N>2@EUS'WW9/X)WLNQ4./X]%7U[&\ M@=$O%BVJGSDR-K?4N2OXFG_CLLKQ!O8FFV,%>X, S(KG)=&)!=Y[HP(#OOPN!PRJOOOI_S5_ZV M$$*Q0^*$3=_$O!@-#DQ3W$ZF3YT7V_^=D_XS"9'Y"8:A,Q[8./_R_M;X+P[1<%E,C<"$DO:=L/,"ZW"'"Z X+P8X9EUZR<%>#K2^>V?'LGEK^-1'ULJ5R>1@[WR(D'[DDF9""^GR[ZU)">M59 MRV3T!L\[$]+7VVV^T1C[59M1$&[.JU7O;!*&,JY.I?$QE6'VT&7_YT>NE#!) M2NR>=75 D_F!/[G7I**_OPV^]]HQ|&ISSF?(B(_BSG"L_6NY7YWO:%T9G M,#'X3V5C\;G_9CKQM!/T>#]@HSF0HQ%?IY%<++L MP3XGXGL8?0%SW_=_C<>*,%TIEC+79M^/P$(5PO;[IXHWFDK74>;]Y=\^AMOS(Q M_->[90Q<8&*A_8_KC,,SC1_FMI%2\Y)%J7E=0R6%YE 8/^P']:]DR<-^MSBL MY%*=2:^X[6KES43IS9MCJ9UJ?_NIG1:@#X\1DJ2EVS5;DZ@&!\));=5I:%B MF](0ME_7]7E,[#K.B:?)\U?6(;O.N#2P(=E>98BK6X UER173O.IO9=&Q7UAJ:EZR,U86DV__WC?_&88I:Y_^^J5O:;B#ZK%CF M3]*N5#S:V!Q0Z-J*W).VZ*Q!2]7@+_$XH>3RH%M$C;BH%G@9_QB-*S=_H%2 MG&O (:#W1_3]K=0[!>Y7MA4OD7L9OSHIO\@I2^#M R03@"2[W(/?,;HRW;Y MY/-JG1]6M5C\X7FQ%W>GJ]J{("C%E-V],AL(L?[.RCP5^^W^MGL/H)1BH,3, MI-[-)&"P= VP%&0=\)#/NDQ3)_!F@""/! M#)1G\W MG^9B)^YN<_U!,3F?2KFU.QAM+HVOJTY_%>7-VVV_G)\LVVG5',Z& MFV$*W%R96"012T6$;/9\MO7PID/J3OZOCYX.H@!C-O]UOEQ@^UBM$MU;7N MVEK8V=OA7,%W<5-NLJUV.YEM7.M+A>)@/>(KM;LB!:E(?]LG+41BJ62$C_$,_M:IA)<_$Z%P8V/^6-4KJ\6 QY{O]P=QH.]9@6AZ.+XXWC?)\;#42GG;:JE0Q MRQUID#)7T(0J^^V?1$1(H+MC/,//@AL$-@YOSPDTL'A4;&0?]I=_2TFR_PFT9MEB_,K!IG+IH9J?;X9IEM9UR;2N2^_N M#W297>'L&;,LJ?-?:P+]52QFA%3T=RP-WGH*COAXJ;MVM:'T<5(ZXC1>6VQ M:>WN5ZD,I.E,??LG&TEG>637)AG,,1ONG/?G*YP^_[K?\?*EU;75WPT3NE:= MQFYO=\F&(%4NCG7:^KXCUI[2V?ZN?[N;-M3L[OYNBK N^^V?5"P22R8C]?1K MEW@&=@SL&-A]=K#;Z.UD+M-ZLK54@Z_=WQ;1>M1?JQ_Z$'#2VS5'LC?;JE;M MSV+5:&W QZ0< B?P,:9C$3Z1C&3B75%Y#=.9!&U:7]2XLA#,KP/Q'NS$$>S(MI@O=5J\!=M^QIO/2T_P4\/K;_KOB0\X6[A_VV47Y:9FZ>&3W85Z^MUW;#G'.]UI]9T;M1@;.!:H8EK9W/;?]I_?9!E9F7GN:?!2NONW&)36F;[<3-Z4L3I?#/F\Y%3ZJI-AH64_;[&1 M^%P.IOM0@3BY=(+DJE M^3*Z;,7$QO6,G?1.KVYE;.B\ \@1+/)3"82SR8CB.L5E M.U;N1UOMF=##83*?#S<7O,L7L=#(3M/12+*>DK5%;C_1U"P !7$3QI:#)I%.1 M3$KX$]+0K@L;F/_^>DO&SY!0=DDH/#'=]PM*,,V^5A*I\V<3,<7^XQ7[SX;LMZZ3Z8*K-5/MKJ_:?&HH6)>R]" MLD 2;YP&BB6,U)V33EIM55K+4Z5O#K_&?I,Y8B-]'2@1CIVQK5\6RWTL2H MIMR/K*EC%=IFY^+^W-9"Z-?SHM844[6&4\ \VHLGP/1QB'7.ID0(DD(S7X M4_A3WB_2S"#FW6HPWA5F3/M^D]>C.Z%?,)[+DB!EU+Y[<9A9#0K*7294[FI M:?*$_?%1RCY7Z%,3+R%.8+<.(##XLJOR^8%-M5]I;B]M!3NME^D\-'2V+Q5>[.M'GO.2,H/ MTY=V<>6<%H\"Q0BA_FQYUWKL#]L.245TUWAKM7=/%Z\S#;,+@[^O]XP>E M!U&[EIC?K89"@+XN=*Q2":3B"039ZRY^/(XQ]A3KG'V?Q;,G='-=@SJ;OO/_M_5G4$!"H&,-Y;!3KSM7BQ:^_]VT*PP38I?991J;%$]#OK/B=.!(@DXMI@6USD-MLFIH5\MCRR[[!9]D(1+(IB^9&O:O?"-X=T5XMTIX6/3BE*M]VROJ=&E=N-.M>E>]?2!PW0]9

*MS]\N[G9\M+V\.*1$5\E:<.:8^+_K=;KM3L)X*\?(#6#RX#<&;,.7=/&*7W$.@ M/MP2+:7">@U\BL38U^,\SGU(&0+^) +"2."'RMG<68K|L]&P\>A-A")@FC'*_:Y/WH0UG7=7=V/FFE+:@]3X--*92)*A6)Q7E&WON)*J0^ M"&8^N(Z)P&\ MGR[E.LT-@AKH1)"*I..9B""\1@K,H.9KFC0?7Y'#P.:G7$_M7HFWEJ/44"L7 M>HMH(?_4-Q87;WW2W=Z.[/"TKLQW5^/HN%UL;85'P)LL,FT0U/#0FH#!#8,. M:C?GA1M!?S9JH^]PH^W*M_9\%^MNH)6+PT-JL,DOK%WF42PT=|V!D>*MY!JN M/MB-E. (C62&!C)+W2GTP(CSU8D|#?9QL[+&+PI69!VH|.8CW_%C-RO MZ%;!W%ZQ.B8PCPW3D+>TN+,,~&!GB#V7K5%W,1=2SZ/N&H!V7K5%W,1=2SZ/N&H#$5^! P M0L%9D,*XU$)-)8[R/B+8H;)KE.?4:ES?C_%`L(?D.3[,+? UA.GE.+!1C7]T MQX"-9]TZ6[@#'&W+$,?!TG,,KU7!AR;.5FW"/^>'WY^:\ N0W;<.?SKB3))9< M7>.:FS'Z6P ?.AW.\KR/<]?\YLQJC5&?%>%:FBO:+N?!RU3!2QNS<:EP)7P<" M&3;K1!]. ??G 4;T[6C;VVS;T:2@>(036@B;I,\BXZ [NCQU?@JN8^X_|*'S MX)-0KX,Q1[!]. 9^*!IN-VJ^\BT7=HZTS$;6HC MR!?L(17K2P3YDGG 8WV)(%]B.Q9-OL1V+)I\ 7;LQ?3YF"\?V9[^5?$:M_[*[2MBE_H^_=W= MMV0'/^)-Z\-NF&ECI[KLJL-XZP;Q+/9\=F)(^*VQ4>]EMKBQKL>Z_L+N_;UU M'1^;!4-@.8[J:<(*FZ8[F%"WYM[]=+UGM:G4]"Q1;#"%3]EYFJ;(00OH.O7C M5QI-$-A+-?H_7RB>FX$_!HGL,*G=L.4X_OBD\5^A;@ M"#>=7NH9@*;MN;$VYYI6W/3*X$NK)-9FQB3T02@ZG4C=T@F)5?GSJO*=$8*/ M5^4_O"WYLEM<5[=64.*QUDIOX9.3 5RC.%_7]V] MB)CKG) |RS$"QHAOFY58_1+4CH7GW$RK3]f5=VE:0#K12N2\02N2.9$D#\V- M:!.LGJE:YI0.S1F$G@J_6I9M4\%_ 1P=5LF&=(-CJFI!D^TG@!:#Z_Z_L\V M"D;OBB=4]UYFA##LZY>4_E,,NU34NLM*3UIHG#5YD1TOKHG5++ U[KE^?5/+\R2ZEBH3CRMEU8QX9ZPRGU-MW>MIO'SWZ[I588]_O[:^_:X5.K[U=G0W3]1EP8+:.7M" @*^ZA:7|\YY-5<93 M> ^-RT+!'"$].>SOY_3JX6'L*B)W5@CM857FG$?9NAR,G@YJ(P!;_.^*>B>L+7# M==+TD>OQ\V!L("40$GK3R../D!YGQ(1E.8Y(=E)V(_C6:>&-\+-7KD|\>%<>Y M&5.>F'?BD07_%9"9!:W3/I<[[(#PQ^!Q ,S0)<= H_^O'+K^8"W7]8VOJP MW#[(17 LFR]*14_#)'9Q_,\"V.+@,W$:l/]%CEIQY_MLN%K.&=JQ\AVZ'95S; M&MWU5&Y=*OHVHX0EU>"5*5J=;0=%JS^Q.ROF8MFUU9HV4/;>!LUME^UNCFPW MDNV+Q=2**%YHE;IJA^^O/74[Z=\XECDNIG88J5I*M]D;+7OH:B/K=!1,'"3K M'MBSS] [>V#ED;,E@+$V>5*9\;L/D)RPLHG[V]LU R3>;7M5 \5S#%1MU:=Q/ MPF>>O7U52?,$/F8$K9|S^467$Z]]MSFI;IF()BQ>+ MR/4X;Y21TS,678W5D9&NH2-9:1L5%Y#ZBEEKFNO:

1UAP9%@3&=9:T]P]# .TYBRA,I^#O HP@(>('(@O?"L'Y(:X MV?N|TO^"302:1,#'+$T_]ER$IWU^)&T_!%F=_1YT>5|0E#[>M]$AZFBN5>G1 MZ@86/$ I'S>]8+,

I\FU;O0"SLP]NC27#^V$" KBZOPMXZO*(I@L")6'H90MB MDB 4WN.IAW/T8(;A$<8%M^@H%&/@NRS9=O5P#U#M(\AA^]05\[%^:7\TLD=Q M5=MVX1;A2CX(\7B/Z7 T<.,)PUT\W,'!UHC|GH*_8Y_09W;B'%R^X24|@B;0 M/*JQ\,:CLO^F.1H0+7P•\CCJ7S<:+P*7WG(O7K<9?;65S+!'"X 2P%,S'1 0 MSMN;F=''|H,W7U+W$/*I_/L/?1#_P'+#//UW;"Z3^B &&RI- X"3AOJ,9I@?? 2n R7?J(.&K!5@AY@W_GB 'I'T$VP80@3N" D^:I3R>M3@\4E53;/\<.X9^+:|,P MOFOOT#]X.GAX87JXQ3WM G_A$0X#!RWJ**^>(B2VIN+MFIE"5E MV$HJ8"3Y=.2'"RC45MML4'L7LLMYM M*M4![&!V]O9IWN&;=:.^VYM6FN)RD5K,ML84=D\|>/O3(HE.L'''5^49J3B^VH MZ/&J,J;.WRY9[4FA5*YT^-6T56]FO2WO5F$!GK.1Y8PV6%.8SFO|U837R)&8 M$>D6Q*7/AZf,G+!U5!WMX-RN;'30P:8-2(^?#QUJ7J:L/)9X.36[506,&]D=LW\ $N3,QATL/ M#+U @.6ZE2^Z;ATP'QUM-"\|+:&]G8*X7*) 1Z%*2 K$%N*M#CYXJ>24_\8>> N36#IY&'LUET^ 6NJ,T.B6K#3@O$:A>652;%9'117VGXC|OO2O1JNU:!]%T@-MEJ!)#HH5RBS;43A!IG-#E?- W0^H/Z2FRDBU66\^#0L[D* MF,9-S$*NJBTRNM!*S|=&,@>>>H%8#;)83JLB-N-S1*."\|F*WAZ#N5X@%][@-MAE%1JEV-EQ?,9L'XL>W3H,C4 M4;GA>C9# ^SL^J?: (1C?/MN#0,QWH9#2-D/,=G=^F5@5JLN#*1=(;$O?HBKL5 MS=%*JS:Z,:?UK*=81"H/GG|!KGK5H\?+O0457&45DNZQ:6LLJ4S\)7'2UMKM M94[K+$R>+E7* {KS*7+)_2W8TTL5,1=&XFM1R)&\[+B@@ >?/3.]0[KS3=TRV M.C>WA9&';PLS0*GSD9M418IG0'0EK]JB;L)+(EWP M*QNBMJ//>AODX#>= M7;ZXQC6)6WGJ%WSM)_=07DR? >NJ7GWJASWOM/WA,(-V;*8;M;O) M+MNBN(TPCCI2X1C'X+<|EN728OQIXX7GY8 M5<|LP9T8\5J,_.9(^:UWVX+)>PHF$020,+1Q+6R JD}<3 GM T9QC|2<6O4A ++ [.IK?0T^9#&?BJK?13E'#T?5D&9PNIG(=7VOR>A1?X9A.L> MH-.KD>K17;I#4&%BF[KK/(V/;ETF\FC@VR7C&"/YLY[=^$/ZQ5+U;2,^B!%8 MS(B(,")6B8AP(F9$1!@1VZ:H,) H-(Q)Z['B?>V3'G-;_VX5.??L>J;6N%(M+QE$2?##__N!__A=E4L]I%(W77_ZL;/&-UR+.XGBGT-J8J;_D^G$;=N4W9#I ML4V[OWBGSU;\$C./N\|N<<=IJ9W,BML9;"UC^VA"6;!$-+(:XU?;] (4]CG57!NWC?$4"?0 M-!1XZ.U7W|LNY<=K,|<5!)O!E+LF+!D(BVU]IS2 =/,_*V2VL1(#M[P+T&)&<)Q+<^>Q^I==WE.#[N/6_QU .!M;3=F"M%/&R&=]_OQ+ M/24TR_FW=2T1;_!S$E.-C.&?U')*[6|NSAJ#X T[^ M5D_0/VU4=2,%W=GEC'.=+|'+=G M]NUZ#=$_!%E^.4:-A306TCLC*;<4TB^|G;"' M%/&HP'M."?_*H+A"M86/J4;% ($HR!,K_(@./1+/S4^\%&J-T&V-4/$@ZXM MM[]3 //@DKS6=;Q@)8V\I&]*6K^83 ^I+4.:+4[_(X0MU+3^B5O2-*5VN8\FM M5)ETT;JQZF!952O-)OCU8BS2C==R<;.RPG44.6A!^.G? ZCBL+ MOB+|/*$/4^"*BV'JCXY 9AQ/\GE$H^C06G.RLTPM).K[2;=B>LN@^(^+XG\ MOJAT6(4)5N)P3KHO/5^<_KB",.05-T?E@;*!\MZ8PQ^+\R[%9-I2D_2*[315 M=40/M&0#S.=7&@2OYT"O7V/DL3[LH7<-!'Q5XPB5/!1.@*V.'$^6C8#]6,!F MG_MY60R8'W|X@#3W;19NH,EO;2- T([XWDA5MU]2=!KO0DFN=F,A6$5OJ]*\Q>;*1"_K\)T!RK%:ELBU,.8Y%4T<|JL+EAL87-_[^\YI F__M^+1F3P8XE$X@-BSX'IS3!&,/34?B8YSO!-9&D KQ&5 4+.!5L=ZUT9RIV'J2 MUI*#_&;N4@3NI6+A$Q*(8,,WX0D"_,.86PC'9.,#G! IG$/I8*5/L6U-;>U+6%5*S/ MI8Y=8KLGP1OQH?!5M39:=ML]9L97"_TNM\D,!^8&-@>]E$F.V.IBJ&Z'ZND]<,,^SN%^)6? WW2YQCEL(0%KF$\@2'TH=B[%P%4<7\; U<<#5Q|C M))L5JRD7E_,UUN_TU\EFPZ"FXNT"T3IE3;OU\EQ5Z[XXJNL]5(9>Q7(L,0 M\)]!$U2:BB6NV 3%$-?](;Z/,4'L8) 49'DFHXNMV<\1A1&|E+V,F:#1AL#) M>;],X'-3';U-Q36Z*$,31/DF"'*-3"0) Z,Y%M,"P.*,Z,E;E&RXYAK^^^Z>_ MX9+C#.XJ;UQP&X>8A'Q\|\1UZ/[*$9/W|[_T>TE27LL.@+8@K5[7#1FDO)V=,%JL.KK4!EQ]XUBCI$RZSO|ZOD7EE08TJHMNZ74Z>A=943F9;'=OC)>E=*57I4R_OQ*_5, M3MW%^@;^,A%8V@"N]"1K+F0=A"]D7=.*+|\^?NOZ]%X;+SM2\#?NM8/K*V[*J! M>V,AE9)2]EUBU:SOIJ1TY0-=.2>I65V)SCM\NJ;:.R,)C6^!;;+RV:K59+U;VR NT&1/P2 MZ0R.0$DL!OQB3"1JF$A<0B$6TN\MI#$ =]^:!,[\IC'X:N-_>~%5]*-R5;9? M1MH"6? ++-%#W?P%'GR.0K"ZW'YQP('A1,<$3LM1.C_C*H!41_Y.KZB1 M I=G531G$|TVO^Y(7? E#83:],#+3,K7KL-7Q]#=+++SO3=A:?>C*0NUHV#Z-HS MW2EOSB'\F$-O<4"OP:%RJSI?36M3%I47B_Y222]R)?4//,[WM,5/;44R=]ZIR26-6S13 MZ8(ZIU)%[\#P6X7JF^1P MGBX-F)L9BJH-"R^LJ:1+,9\8;&'C04/CJ-9| $E}C=#H&_KX5\|>C MTI&01EY{8W3Z_NCT\^"T?U$6PM&K^?ZM.2%ZB[.3 16M#U|8?5U)^>+5H MNMQ$-7<;+|;DZ8-3^G]]E MR5RJM\@"'2I\SBU5:E+:*X\XP!*6^E+9Y55@:=H=ME M.R[6,6.::6DMYGXX<|E3ERA#U01>R(SH6%)R$4,O\:"8R'^DD(<0V9WVQ>O"I%A|&^^Q9Q\"\W1J?98+5OHJN&- M,;\'5H9$$$CQ>8H7QFW+8Z A1L-B(?UZ0AJC81_(N).E'G-E:# MEN$O@5X'N L):13-C,V3EIW 1VF8Z]\'(5)[6(5K=%VR0W.H:]LSL:$4:SO[M#ZK*0!]6R8JFM2'5YUQ====&ZRQNHNZAZ?B7W"P=Z%^&32-R"?B/1T_,MUZHG MS3);7"\ADDY,&^4'WCDEY*L(WYNAMD'+7&5/@TD$TD,LFN8LNN M&N#*Y6 +GME)ES:OM\68XV>YZ/0<N'C#PK61{R;O\<6)*Z)&!&\[T6Q"OM M5CN^C!IL537[.4VM&LOLI6HC;">9EEM4U@ZZ+27Q:L6BW)RN0 L"_WQ@1)/ MG3L]487(HJ<<,1;Q+9\,\6S^D'X'L:C'HAZW|H@.>/?NB];OP.H"$#>:2)U] MXBO9))\X23H;.4JE%:WQA@^78CKGTR$U5GRA_DG+_?]P.GZ;&O=F,<|CD)NUI M=8X=4 WEQR\,3Y*T>>P5=,#N332OU3BSM3++:7Z5&:`^\#6K0=,V[W]W,12W7 M(PH+2=9<>K)M3.\]3AO M*A;B& >Z;M]4"QMM=T4O,C..L;?+{EULD1[3*9ONERSE= 0K):R\,+| L.H8@9F]&Q"X?P8=SZ(@F28K&B?4=89C\1EFVY@+7 M1CD|UTU2Z-FH=1ZI436.0QS5"#^_2;YK>GPN? ;B*10'4=NW;5J'>, M\0H]G6M=OD-U<_H8L:1)C0&+@AE4> *L+4>G$.56Q$XARJJ(&)GYT9$7[:S M3BF)SK]J8Y0N\-/N1FK?+@T3$\NS0G=CBWRU1:9W;"&Y2&<5:$0@=):@4"R1 M0E.?!CQ[>@) ,>BYM\K$*,4G0RGN#]4%B|IG:DF(_&0"'>8|+(:?DT(+^"L M50G)FKH#_ 08L.=A60]_,0 =2F0$XKZ,]A8U%$Q?XV.(05+"U8&W)&31E9A M#00".RH4*O6E>0Z;;EK::C@D)ZVUIE-_DN+]?LR,:<]GR5R&P]F%UG(;6Z9O MYYP6;"IPN:O 9TE;^EV.8$JUD,\(E0+?4?6V(PTKN6W?N]\51"L]T/),:YIC M:I;5:56%]>:)- S=7/=1K(K!]#-=[VGXSB)RE3QO+]O>&/?KRF=2E^U^;"AB0Q'#55>"]W[74%2;]+0^ MT/],)LPZJU$+U[<;?;L\L-W"62[PCEG1[%%A;[I1'+5C Z1)Z O.#3->Q(3TA MOC41=+_J TOI>Q/9\6390$):0(%U',HP]PQ%,=&6*$K0=VO7P0B8.#7%,2) M=1CZ@#2/FP6^FC48=63T65)!9DV/5K,Y6%=YU.MVBEBD1^US1A=_M^%C9D;L2UZ>-I>,Q@;9Q!& MQ*Z0JC(9X!/XUN&N.I +NCTT2")N);G#'T\;V@C[NGGL5"&@MIY-/3 MOODM3KBM'M";/2H'W0D0%69]<*YKJ4D_@D6:PMJO!22"&>)6X1[Z\G5/$$!& M#[*!"SXI2AHL%JX5K-1?;+!.YG&93['"$[+;B&C)VE'G?Z'ATJD1/1ORV54S7 M5$J>Y4L?6I%KA8F*5QE8(DMUU?&J8Y;T5HN!%;DRB0SVF1">FS#(M8H-$F\- MHIK +32Q,)UOLFIK?F"MM,.<"9MLD&R_,J)I-WK8=WDNE+,J3NT6G#T'E/-%3$* M1.5^E?Y4@B S"9HFXN2[V.+$=TSOC^S=Q.)(:K):):IH&L79ZF0^*XW,#'K# M6FZU779)+0A,*SJKP7S"LFTCZT&+0_WX12:H#!U7NLTS G&D9-L)")&5IJ;9L)R(<'O+[RX2G!Z^-W(^F_L0Q8L"G M.IXY.B =XPN"P\7YF%=]64K7Q+6S$S_5+JR3V=487-F5659]0QULT>M,A O MA-<<+[VTU"|+[IH)}6M!=^:5;P+OOCY2OQ1% [51PKS=W4X'.6BFXVW=*R/+Y.-MBEX!4*T'B7;Y7O)R9 N-3'VB=7)]9=#@V\VQ &OY$|0S]Y(_YSWR]&D/G-3/_MX|EP!N-3M'Q$T(L0Q1Q:!X!$#OJ&[UKZ!2 MI;K0RS:K5$5;S6EC/20]5Z\H8YSV:RT^LV'$)B8V,3$*_N$H^+5,3#)=\BIR MV6FBN7)/PM6IO.Z7;W?4-N3++F;:D+&]\W%|/4^5AJ]ES6M#$4#]^I2@Z0>(O M';1%"_.KZY'U(@5E2+E*!H-_8LL-8IN2*B\'(M+Q@M^;)c&(^A%) MN+<@1)-DH<_Q-97G4X#PIYF^$!@&'LC$B8.+3QQ=4P]VP_DWA_3++#H'FS2WC\MBJ-EQBZPMK& {8)NBYY-U!+#3;4JGA:L55X@-MRFH+S@8&W:D$C9.)/$U]KK@[4OKY;>.(SWJ9+\X8BX4T\D(:9WY](:_]LFTC MHFM9%%@=;+RNI3Hj;.K3?%^AL]RFX61PRAL3? H5UC$I0%)D@,R_=NHA-0&P"KA#JQB;@=J'PRR; M&4P*S=XP5V:W.D5/=X8W;/=\$P ; 9*)#)E*I%]L)QI'PG&0\.6"C#@2CH4T M\D(:1\(??ORJFX:2A+EG\4'L'7Q@ CB%DNG"&V? W<(}O>U]FZ5&R &^[5%N MPS3$9WWAM3)!ZV+/G;(KR2B@+N\LO0SPA5-^.)O.8'0ZDK-\;_\CU0 O=GX2U-.I,@[2D9=.V.T5]2_II++/ IW^!

*MHC6Z5V0&*I&QZ_)G4/ (73B|4C)\GVR.0)S;1A$ -=\RL7,"A%0-LT_51T7+F MDM6?\T9KZ4NQIFFLP2$D,4B[.8NI97O0;FZ'8Y')3XB))1;3#2'3^?4/B25P M/!W%E!L^$H[|#,$#I_"#\+#/1T-O?S*H:]'"Y=O;@H+P;4T;R!HS$*@B;Q M%C0JYN$K#O8!?-4UYB@\VS42)QYM@%#L%LX_G3W_^=D"L3!S'DR4>_H7.'T M"=PW:V0I&0R9X&?@U;]YS>.W=GC.3..HJ^;O@ST$(8&0#YG,7|CC/R$\(L"$ MD\Z.0'8RR2SXU>DLL_"S5R9=A'B;8P.OAI0GFB_UB(+_Y9&Y|<7;O_fM_%E^_M@A&; @DD7;2&C7|""A//P1BSA!H T$)3BV-3HTE>NW4EV^PKL]WZQL*DQG5_5P8!T"8^=#14H85-I+:,E+L<&AEFOIT M7M\99P?*VUK]86SM5AA8-5ZR6*#\BN)IRL)@QR6O1:=97HX25FB1YCD M%({IV33]=V1PT9PVK8LL,;Q!V:M3M%:4,?&9TH[E2HZ-/',EEW.VBU*M;M9*2 M\LC&PT:=;X/-#\#94JIHA*;66FEBY\ M9F2C=+):&$A4VE5K$ZPIRYT+G?3&;HMYV8;=-GBY39\>_1(K3))M.OF%62X+*LLNBI5YCN=<|,2>:E=[=,-?,/J46VX?)K8;:CPDH MJ=';MM8N,W8#G;I)V-\HLM%\MU_QTIRP8EVVN-(DK5WU6C)'1=[N]D<5ABHV M9RB_FWF="9IK#V<>6!G%?".YD=BZL&%*Y;$UD/0F.5+@ROW;KSU=M_^4C>U;-M6]^XBPX/Y5EM-1OGBR)*+2R%]@:.5S%J/1PH_;KSPW55<9*9S^4T<*I%`JKR%=MLUV\V6ZQR#M.MV\LZG"3SWPEH%476V+4/[,8#P!APLCT)?AC2TT=['TWS:2 M,X%S "V-@F(!!\^T;(1WG;E!@4U_.SNXEK&DI6L)<^*#H(§O+E"U>1_X-GP8? M@Z-_MX//_+^PO_^30.!]V^4-'||B (X1YL?O1G1^FT!FEJDC#C@^7/_W_)5 M\(V]>&"&*(Y|N ;RG1GH@)SBI=E2Y)YYV1KANF_4-H(§MC[M=S4-)"%?BC, MMARN"WU!WSN%?S7XC;*[>NB1[OW5ML8;32#B_&62;?(P!3B*S3M@7T >=],R<] M+A;/^J8%HS"=S9]JQ;JH,>373*7;SLE /B0 \'_HNYI .9$2 T*H+(EH"0 M+H!#0*-O1\;8EL0M;Z.)36?,.KOBZ$7!'+5HH1ZB2/EKSV$G<;@CGM 8!0OW-<>=V"E!8,+8!'MRD I.(5@H M8?RAY6%(@*O0!$!$RZ5 6("%"<0$13LGT.-:= H$'./18)@&T/; S_-GSJA/O; M$PY\-@RC2)!XP MDE[> A)\'Z>=0A(^G21MPLLAOX;?38T$A(M/M\=L?]BIH M^KA/7P(RAF3)6Z0G66M%"#ZB?=.+!]NWEJ&R.LCS%T2GZ%H0P?#@3C!\#'P'-MAX\]-V4>\0!H#[/Ef:|>+GB"..V>8VWJ:@]B.%*AJ(];\CJZ5J:RC6SD^G\-M6L/D=6!IA,&18[_ZY<@7^O;(UST.C<]\ DH\Q MHT\'32\Y,#CSAXZIO6^\9!\R>(R7^|-+S"_WBA?LQ7SW&"^Q'(OQ$LNQ^|<+M%P-$W`5ZV[V%#NF!3>X,>NCFBT6P'?#=2^]DS'77<$5C-GN MCW>[5YR?>P-'F,N$-/?9%&>RW=[D;'RE9Q$S&_4S^4W9RI,-L^2PTPD;R,2 M-3@AW[A|!KSF^H5A07(HLD)1 M%6,*^D+%_\@S3X+3*6'"0GQ09=;-#%!MUKS!/P3BQ>8VON#8*V-M;2F"^A+1Y)=;'L47W-IKA@1"6PZTZ=KN5%,$;8OOAFGZA@"+V&(RBLVZ9Z7-MH9Z)-43)NH0]=]KQ#*%MN$-O4%/$K&DYE7C/W7H)%&SS-C(7NE]MQ-Z:7JW!3 M3$6WI,_5^#CT!B13XW3$YW=02_$$4I?&&C9C6OB [=DJ_W#C\.<3DEX&_0E$?M-"%OV2Y>48[X3EYQ=CE#L[W\7F\0&W6M=D+^4Z-_6//D8'-=&$L&0T(MV-:_Y%+A'TQ/EW/-+L;BU*R7W9!27L'T3S4>/6E\$'8!$5.N8D7;L< YO\O MLVEO!C2;3'5TFY[+,P*#+PI:"I-_O)|KP)V;\RS$^=9[Q;ZTLKRT8PDS7.SSY58M_^^&Y,S-<^9"JH'F+6+8RK,4 MOZEDFYLEH>O07,C\^H? $JETM O\3Q4;EQL=%CB'WUM;?KPCXB.=I[3Y-#=, M4S/&)<PTNV;Q). ^TB>^-=9NS>;? MGQ9V71>X/ID5C7;SRZ+#G-'15:O4<3Y:=ON\N@O\IYF]7U&Q^3?.[?=BVN\Q MY.\3KNQPDZO5O-* 4?E>-=GQRE-VJD(.OKHK?<23H1QZ)K|59C~9NG:=*6R16]3L4R'"^00+DGL M3.8=?EXWG0%\].RW@B4<-Z3)&13!$4(7#:5Q3ABFD$Y!I17"8M8FDQ362S-MFOY85ZAF'PS*= M<^.>JOB8K[?6Y1)*V>LB;V7ZJZ4,GTD]76F,!;1HKE$.+>4]5\O6]0!R\E MYNE*6:F1E4.:K'Y#6HZ*RI7=_V56'0N%;N2F*E3$5%WJFD$Y'I17"8M8FDQ362S-MFOY85ZAF'PS*= M<^.>JOB8K[?6Y1)*V>LB;V7ZJZ4,GTD]76F,!;1HKE$.+>4]5\O6]0!R\E MYNE*6:F1E4.:K'Y#6HZ*RI7=_V56'0N%;N2F*E3$5%WJFD$Y'I\17"8M8FDQ362S-MFOY85ZAF'PS*= M<^.>_

<(H)KMTH\Q3^7XP|(#Z"Z=H%7C=;Q+!6C6;K-?;L8?P*&'@D|9K+TP MF!&!#ZBj74TD>#;_D,@CH2K25PMB&FZ.&K66[E.CLSWW+PGGJK4.5;Y;'V?*J M:42)EB%3"Z+1 $.A#76E@HQFC41%F0JA]N!PKUP1^:*9)>4[+BSJ_K@MPZ&NZ2FR,8Y@HSTL\Q:H2 MP\4(B8]J?4G5&2H:97E;4_2W#W=*3"&7=G+MIL:,&U)IG+((LWK&(WG$]I: M9^LRL5JQU6PEG8QV!J5C9LUNE\A.5%S4B2F7&E,FX_858)!?'S}JW3E*-W.0OB7FJVU9X?3QR5HMC9JT|T7@WI^.,*%-N-ML\@,^G'+(Z9-*

*3Z1YZ1)F0,\D,1A33*KC0)?/6;6ZQI0:\|*T:&88+/9=1:I MU2IUX9BQ*KLUG*2(1=GD"%5F=:\+~>#8\;*-#FR5V|\MYDO*<-->N9R+DRWA MF+/%*<82MI>?,RIQ2X9F+@CQ--@>/8Z%%C98BMJ-1-1;/BM-3..\|9T&IN+@V/&"D^;XW)) MY;)FNV&0[5S,+?3Q "Yl:"L*='N8+$C+)LX+EANM#U+],[(Z&'HLOVCTI6Q_*

*MJ.&675L25*776#]25YSW]D&V0/WX3E;RG&C<+5*1(0! -+B3 K">>18P(\2.B MB|&A8 3W1'QX\ #B!+)-C\8(9)O"P0ADFZX%HWZ/)9^&LN>_Y.1]TO!?(,U9 M3?5OX_W@OR"<*

:Y$APA?_Y0?WXfL*B^3<]4(G_!>;V?IUD6T?O.Y8*J^<-!M2/#:H XQT58U!?_^[>:WC5/0|C@B,N)9GO:K4CI.TIZ+$)ZQ>;;WQ?B MS27FM\'2FS1@+MRT;!"E.6JA0"0%!5$UQ-J>8ONF5>OM7RI"UGV#BF@M_.OCS MIEDH8"AXCS!V "W6P9].1"&BH:7:H)^S'5O.F4/N' DZ(^U[AL7]-#%|Q^= M6[G!XI!W$.9=4"=O#V'SV3[+K0-H/CM?

@N$D1JKB5;6!=>5[8$&$H2C4?!.O#MUZ(H^,1/UDX)P: M)%Q9;WJ:X'F:OO\|;C/M(ZB=>,JNYD5#7(CY6DJU1XE<=BALSVO@HQ'RP_-H MD,8CC,\#C:?V-9X^]<:

[A6>+NG.T!R[&:#WM>1\E5M<5>,IFR^NUB1I-J?Y MY*ANJ]QLWAKVL /3:7R(W6Q8YZ:Z[C4'C>%PL#DS M)LI$"..C@SV1O;A)>_%(M8@0&9;?C:P^,"R)%]JV42>(-*

JS231>M'-M7$H BUIXO1GPA*;,,,38(VD]/^L;V:CU5 U5 M;\(4Z5$@DCVO&3F'24FKS;JO&H M@%5;XXR0+K ,1\?LOVU7BVA-TNY5+,JPI>K9]?888DJM!T0JAGAB8\JOS=8

MO4$'9=PNCOWD81#"0MW0^1=?LVL-JLSGJ,Y4)\# *CFNS/K&2)#(X/Q5DHE0 M[$&V+:6VZ(&CZU2++@FO_S@_KOW:5&G_AK+_7_^J]>LMA8AKYCP:,V&PLH%U@1_&7H

*M8:*M:NK__=F_&2[_^D+?9_B;U2*FW\3FT3ONX'Z,V/<,_W>)\ !27]L:/F=W4#;B_?E'#^2'0WSOTL$LEK MN%9YF\B>\]TG<.V5A:A5_V9[VA[Z5(=;N8@ 9L8P,8:O>S4!{T@;G)86*\,.*

*M5EB;LV%,D1;U@N3&\U)P_%V.C\("(*8%WD$5 %N&F;S'XDD4@ZLFSHC#$8BW=MQHI#M8\KN6Q5"LI"B\8BW<]4-] PGR^;PL>PGC=]%DN#V2;;N7V@2_9IJCL*

M)1EKW>\1AJ6)Z54|fL0%00J.L(NRD1B-SNJ[<V^VP)"B,S K5PD\"4ST!< M!7^D=N?BC)42WIH)(K4UZ(06GT7%LA*?*

N_[C>T]TO<.V5/6H6AH|K#5.XUE;6YE3K7":$8NX^,N5Y6"T^EB!![^A^#->%7EM_7A4NQ"FHU,>_MR(#R*Q6";A 0D")3;"TA^5=V^PF\.Z6PSN M7>=1,>>&C-.M7$;P)>,T9QL\-

*:AE3<*HI;7.8)BUUYF%%!P<1U^Q"":2,O3D-W MWG>PR(>5 [$= RL<"[7[$ MV:V7H^M*TPOY6R^U^W'B^Q VAX'QX5L\G-6f3M<.*

*M\L]WX<"U5Q:BM.W:!S]>FR[H1,S[N=+(@2Q:5E)MK)|KNEIKY+FGG.7):*O<7 MTN;@.I*-,#%4-T)\U(V1@;B%DN]1]!U\R,!R?\G53\8\6S/DM1<6(K-WS@-]OV2JQC6:7BW5^5I.UD.RK*

>7[\ M9%XX#[:L&?R9EQ(M.]DXC.:>;ZAKS8?&39XL?^3YEY--9 FDGH6J<90PQ+,.M&,OIA;E@O(=ITYDQ@=%H<*C"S-,P(&B ?]HOSC92-W&=D:, H0O#'P;?@C<= M#%PM"&*

*(lK*_!HM9"TTS,=S;_!T\;@VD/X0?!#T]8;?,],3G1;/ 2!9!O+KLK MK+_"=_*!+;29!=39QK\TLNL7/BCN\W5NU.#=RWX8&WR7#8L>=,,S-&?U^HL*

M;$U]>>K;Z40P8#+&$KUDS5X-4-X%\>#Y\R@/0+_VTY0AP]PQO"}H7J,W0^%V=_286W.%9C,!)=EVI M.Z;ZS7574HBZI>#]HI#-.1:K?*

*7@D2BG@YOC'LF$E1,*'1008#"PB.NL.<#7S":B&"0^9& MF'"%$:_TW@3HA3'7K-73QDX>6$4YF);$**Q&T[HB45R.E!B6B$H\|\K@)U8% M21VE:+H,[-V?\NX;P%R+_8R<3-*

4@R;>7^<'3JQ@IFX]2R*8IK&9OA ;"_KR[SBL]E&%C[SX.WSX8!)UXHSDZ , MMLBMEI5Y5Q,D]O#ME66&&R53@V1S1BCL4*LVV+54W2 '7X^D,SFVJ8V63'.& MRU6}2<=*

fN>P"C#0X.ZI35~2Q=MSAV^-YJSBE!IK6K.#&))93]NU%?8+/SZ[5)4E56=!R:\!U)#H MQ! R<74**WU%9VA^!JLROK1?\-XG&/Y-C$IRHF93.Y.Y.1#H!$\'PWY:VE*

*MYF+HV68Z.VSU>),05\SBF);H$PZD*\Q0,=O3M+(4B$Z>U ?'M$0NCR2'Y)RI M2-DRB*PRDVJC=51+BE07'W*-U=)<^8WR0).5*4|GBE6_7C?Q:+2E M^E6U;,.*

D0=K=_GX)URU:$X;B>E>GO%TKS-5I?J(4B79JYE)--\|G2H,]+=G8 MY-)L#((QY22^>"]&+LHCQTV * X$#*Z7!&&0Y7@S5VN =\0M1S&W 7)?8]N\ M58]SMM?4E+1592?N6&(6&*

[\'3++]F"OX\S<&Z40P8#+&$KUDS5X-4-X%\>#Y\R@/0+_VTY0AP]PQO"}H7J,W0^%V=_286W.%9C,!)=EVI M.Z;ZS7574HBZI>#]HI#-.1:K?*

*<%&OU(\O31KI:C"K\E\25YA:D|&_/,":,N09L M'QPF*XHS@PF8JRD@YH1\C6"V%F1OK@:OC@FRC2!!-\W$?5>YODK@?7/0)[/ MY1)VZ41=&6KJ#*

AF67|%Z,^83[\,PK0R'$/_42*G+++#==,VQ=F,:C+K06[<M/N8GCH|QT^RB*E5 P FE$2!CQ%*,1(T[*B-^_ZN;3^.G&3OD^ M3^QR]=.9?_F>D_,8R*NO_YP7VGSLI*^^=,3Z.*

[+-^0VTI:67X..\!OWK]U<.M4=M4JD[*P'2VP; M_G'W[_GY8[^\M3F8$---<2JT3,/O31*Q7E,$EMS8;BE1P%D+:.TT6?F&:9 M*LW9D^3$'T@T|+8AB:F!FS7C,YQUI4*

*M7G9)>>:.EU9:RRDS0V,H%3JUX;01]I^.]ZMW9E,2<+L3D2JK&>JTR[)5[CJA;U;4A6L:*E3L46C@%,, M[8I+>@JA M'[19_8\WFWVW)EU-,%@F5ACC_47)3,_W)><'^'C5PHV0?"5H:R*

M=D/&E+3[{DI-=KFF9C7CU3R38/+LI5.%%KDDB%[TUS3'3'PPHOEIM=>"&"F0 MW_.QIX\N'T#Y/=+CDX=(-ZC'8B\G919M7&O6:^7E5$RDJ[7NXL)ZC$<9P,,

M.C,M4@RCV2S)0A+A$$11Q_-CU&*?]7SL<7!90>G^P07D7YY5< B%$JM7 M&<<:\J821CYOX7//9E.K&E>2E4\%XIS;'=,MJ:UVJ[52*@>1T\'NQ*I L MU6U6K.^N4RVDLT"/-F*

*.,_67;L'LT/YJK6@?_]E>TC!G3;N?;)#-,JA"\DG,J:- MCS3%O^YTW^-^/?XL,WH"=]YKQ#Q\7O{J)TW91$L4^$3N[L4%$[XB$0L3$/9*P$#]ROJKOY9M[7:2'7U5 M4Z2TS_,-*

J8X[8G25:\7;%55 =YZW!25^^#!77HIYOMYD]&CY0]R5;(B93J5%>7W@9+S.E9/E]B^R;G3CH2.4MH;$;8';).DD_\;7;!-B]U*

MVFK]6RTW9TZDSMN'?.YX]P.#W4F7JG#^'"%6<>%:B59GA>M$W:LIO)11U[Q_M:H8)Y_^N@>LO"6 M .X0G%P[NCI5BW H,L +Y.VHI?&$C<27"5)2W+ QLP1?K#>E(F)99^3Z^-*

*+F MT)*6(IG8|$7-L:E45BU_U07ZPN;&J?,&*=?6R5/&\+4@=5]HA?!%UG"L2(MN-PLIY?S(9U?SRWRX4CE#%2>7WCJ:*C0-L{1*Z4)[U@RN=3MG4W8$XRRFHS_@7*

*M^XS_?'5C59'?]\;NS5>Q--F%LC%\0Q@:DN(<{0SO;E)1SC#!VAJE%$YQ;YL6 M_NN7R+VWKBWEJ4!^!QJ^Z?60=?#JG[*UD%?>KI<4!//ET?_?#;.D!(8^\3S M_\)>?GPA_]YL8)/K'LE>-*

;%NOO6ZC77[V2<-)WOB>3:FO&D>[_<]#(&C!:.P MY_]HE!-'^T_@ST#4@$FT7IW;N/T{!/%!WW!P46_0 .Pl;W'(^RTI'TIE0$/\ MM0IOB/CRX6OBOZ.SP" J?\ 1V/]B5/#-?*

*[^A]RNVD7MF;_M'DCBJPZ_9\N8F MUH^O^-M>R?3NMSZ\R E!#+X&,6/G$Z%&+74!(E[;.,B1(MYM/SNEW0\34_NSRJ M

*EZ31($M9WT55?;3VSXKM-(ES),W$6(0O.G?I\M$W/T]\&K^*N,@Z-MZU+*BQ8)<\RMY?ZRI0P[.] EGZ&,.A\T[""*,$<(87=8Q?E7NR}2(;TY$D3!7 M4D(;8B 1[=:KD7 HS @ 2!;2>ITQ6DDY CN$CHA M#R'[/F:/4DR@8N&H!CME)-!+R'.],]+IMO;:KL6H1X3!!/ZN.'L<(G04P"!9!Z1ZPA<'2I.#O\)_04.'M[_5N]^!QF<6V2(.S%V4%$ MX:< A\A1;B"=;RJ}.'1I>+\,*? KB<6# *,.7+"TA40A.!2"0WWIL*I , Z+ M]/UIABIQ"E\65^EL39NV7'R4$+/Z)ATG6QV)FQ8T$4UYVJVVFD6'+LB!1[#5. MYWIGP2(^G)/#KC82N56-98]M? 11GSK#@:YSI_LZ2RRE]3#5H.2K*EEU(]#0E MPPC?O3WKHR5_BGEB< |\$T68)X1YN@G[|U7{1\W-->=6G8R+]:AHTRUM61A$ M ^5 4 "=6>@#]|_NJN/?B@:ODO7*-6*F:QL0UO-4AJE# <$<()(9S"'_I<"5+" M+/.90BE=38AE)M.JS^>C_JHS@&ISA5N43NL7KT:XF\DP0D@Z!&.ZU1(?@C&% M .%Q"..F7P$L)ODO&A\:@W1S/_41^/)D;>49 X*7PFZ(|!"^%+TW]?8Q) M5$Y7:GUMD6]V<\MH9/.MH/3U5Z M7!U1=/]3]>^$,R%$ YV<5W=R[C]"I*!K=&Y-]1". !EVC@QK_[TB@T34Z2*#O M2]#1-3HW1++H&IU3+O3WT2*"96%E?ZBY]$4Z?*
{"0]1$M<$U:)^HCT2H.Z! MMF^+V2,_6UG526I"D"DW.4Z)5"?1_H7CDMMZYM*-N98I-@=:?%O.AP4CD?:Y;F M XF*?MK)GG8US4:I[^B7_;N[6Y_DVHB5O?:R.:H34TZ*ISTQ}.Z^? RF'NR|/ M5OJL5!:,BWI>7AGEL1==0+G^K&?]I"*-FM9#&3S>%$=#G^"!V[':=UQ5<_'- M]W^2DR7F.9:8A0\@G_N0@W>]2^Z\N+0H,/UC=.P\%S=396[!$@..!VZN96 MC'N&QM8L^.]W6EN3?MS,%Q=<0>12>K0E,$O+M ,W!%M;V4B4BD48GD#MK==N M;WT$L_1N^^N-F;4P7K7PBTE;6.S2R-'TL;WWYB)GCQ=INS|5>*W M6TF M|VK)295*-
_%*=4B6%H.:M!!.V&GUA:ZJP3!KCF>5%X!G55A:O;|_ZLR2]V>B)K\K8Y9A!/)XL-?>6;.#MT@1KW/'MT M)6MB2U-S7?#70Z)=L:.-03F?6C07@35A?OQ-
DA$V%HN0;!29DSMNT@Q!F(DZ M'D.92@:%S#]H&5CO,S1BCF:>,?XN'GD[:SEL$"64M E:U!0;PL6Y>0$C_.JE>("GV\{.1*KM"W&,<4 M>H,??V:-#1U80G\
{DOC!$*MK$%W\C>C01B!Z]B3"?71,DKN('KF?+ MMYV,&&"$NYDK%D2YT+3 !;P17OBZD.]T0'PN9 PPQJJGV=_BR=!JJK-#/#$6 M5T6IP^L+;=_2%OMP[5MV#/-BFY-!$?<7&M07D OY0R#3@18<<(=YVE0UP ,A M/0QJ)F_JF*PSY+3&)DS=:N+Y!<)\UD1Z:1$*N+C30!ZFFJX'\P3H+#R!^8!O@] 2\& ML8'VXU>SI5UZO?_U8"U S9P- M?R%9'/?
G;LOD[5\MPX8KM37P4(H&LMT_6GB^\Y4G;F(RV\|V7K^-04N7I[^\ M>&I/O62@:"\ 6*;8'OB!*E+4)CO9GU8 'D5> 7H00JBX$0UPQ";1!A8!,7 H6&07K
6Z>D7VAI'@OY@VG1ES8&3A"X+P$X;LP'YN\P)(DS?1"8C]E2#&]39/ M"$*3(6 0C%&#F$9_-7W#W\3_3Y@ 9@JIMHF4^C)((H(GP8 $9E%|@X${@[&1 MHD&G!P:GDMD$'
#L&OS6+6-L!$'+/RF6@*X81OS [4PO":(X+T@WMD^>_ =ML .0 M-5BS(+M6AIHBPA|>_NC)<_"|M_<)<#@:|.*NJ?E'GA;0?E/'VQ0/P.*VHP#A M@E\/O=3KD',HJRW(M!! A,+4-
JX0QI.;SV^?VW'Y_6N_+?"05-V6FD9N;1"4_TV$iH1C)1AXX?*%V$ MQ=*6\.7:Y

M< N+IY.?I?W=@(U$2XYH(5/H2\ 3V>8NER%" %?1{3_Y4-CEZ^\G +,:(Y!8Y MS&C-%?$E4905 .7\SAM>)G,)PGQMDNOM2'Q+S3F=LOC6K28U(+!N/7+V/5L1=RPYMQ&8|\O8,-WG;9X.@3]:. MOR?7Z%W*^9E2T/\:?(Y2HHXRO:8JV+B@0L{IW^;A[Y8*O.D>JUX=Y+T3R58%V M2E1.D-C!V?^?-XEJ!XR .<_> M[YV9HVK6'P4=ZG^Y"L+_I>/S2T(0/_H-?,G]07^#"0>((WZ)E-M!Q'8^?T,0:W>19-_2/^\S*9*A>'C[%*H MJ%F+!GP%UQP|_C?DV2*SE M6M,Y;XNQ0T?MH,BH9\D3UQ%!,/%M#"T6^[^\9OX;?F*[*K!D'#L>]I7RL7|" M*$A'8OW=?\7-#__VO.'P)V$!$*IA(8J[CO98(2M(P3{YIV8:0&]R0(TC-DF ML*$ 2,:_E-(>B+OC)=L3@5lL#/VK@6SS8XI[B^QON#FV/M>5$(W<6&+HNW$*C&+HNW$*C&+HNW$*C&#3""IJB"S)O@7GM"7O4 M)'W__GC,W'%#\+\":0S(0@#_G-X8U#A\7I;/PD8HI" .F.3 A(_]"L[^NVW MFL+#^1U)$*T+1])34Z?O^L*_]^>9XIO^K^_^ONV]M>&V^\Z/;UMMRN\>2Z MXP*; 4VM92+U)9.]Q7M^: F>X; .+$EN6(;A3N!L%AOO!:]>"7:'!6Q97:S+E MXFR-,\I@RUBSCEH1O!H-B)!X#OLA8@ S5,@G(+E3WI['8ZIHVS%?<6T;[&X" MF/[$"83?L!2H?F!fD6%+6UZ>,'/;!!SQ/OO9/[D)<$YIFT#W?8KT+%ZW)=$" M.,I $Y8T'D5=E!J;..(.VR 'Z!9=E)$<QALL6T'M>1$%9)'/ M) 1H^@?0.C4TS8"[&=CZGV-1VIF^RTS#@s88#. ^%Z_6W\(*\@F6N@OTJ54V8 M$]K&#W_Y%A""$YF6.LZG9&PIY39T8\7)9(E^*S0"V'L2&DS)A=*2$'@OX0%3 M.B'J[^7G,#> (E 0"N";8-=1>2 S!=[STW]!G$" Y!%DM&MM7=T* .;12K3F5 M'BWF!6U$PTNY5_NX;K!AO3\&O]G =H)AQW(&'RZT'VY20 MUV4..)K1A;\G(C36B&F'> 0AP,;9P\#4S/L<%<5H&Y/)=/]B/X"(7B,8D/$,MV MIW/(-AE> ^@/,7,O08H:YVXF!Z>-_#99A[LP@6)4)#65)UGD=GB-BANNHAJ'$ M-!Z859($WA^3_)8#KSIJ[FR]".V?=5[G9\%1#)P%8N**5UV_^P-G4W#$\@]ID!*";,.CC+M#)+#>.,\2=E%/8;,0-L&18@"[^1-+N M.8)KP>_#[000638)X*!X) &O^,/8 *(^_<@SC+&I4O;'R&#_ =2%7P:[M K#@Q,/"OI 8E' MD(0D-1$) *!EW5]_=<5"BG>;%21]=.;DEO@##8Q6+WV<5B]>Q_^OU1-N=9 M+\!++VY_7K5RS)XW(A,L-B);B!]TMIYNPZ+P]>L==**9FF](62R4PP=C#8^W7O MX/!H;1#O/W\&;0W=2WEVS X.]P^>fA\.#1^PP=/CP>'QX8!=OF8[;ZZ'N_CX MW"Q2^*_@R?-G"V$XB^=<:6%^?_3F^F7_Z-'S9T:.:5#Q_MN__VF>C/%D]?Y;(M&Z;-*A6_/UIP-9-9W^3%\>-!84[@S7VXW7KFMK^4B9D?'PP&/VX4/$ED-NNG M8RJ.)DI[.J90=3F;5]=R+8T$8I1(N9$W ML.6HU3P=5QE)OY2;N#36\6_KUI MGIG^E*!U0L^^5HNA&;G8LDF^8)G/_?L%?BKA9+3GT_H;2W_3T#30)X1MZ;/ M4SF#QG&L)Y;^8[C'\-_!H?V /4;-'I>";(OR-(&;H]NYC*3YZ8>#7PCR ,'W# _XBOX ,K]=EHP]XGIV?C\S_8Y<6K)?"O3SS:UMB.WF]HEV^ M>U91-UP94!%:*9%7"I8(_ QY4O-"I63/#)0,&+&4R8S M+1.AF\$<%R:C6<+D A:68$IHHV2,"TR#KJD>D5G8[(N4X'7X!TMM(:G63YE M"^A>2>B@S!*IXQ0:A(:S:.[@#CRSOZ[SZ[Q6390A@)PP,M&,)?;*\-*G,Z"%F MYE*SRSR5}$K-^8U@D1 9#C 5]#_M0[DB"G)H1-R@5H7!P$\"JH#4AN&~,)F M*W8EUV(.I.73!0PXYFR8JR)7-$BV\],/1X>'@Y/6XW3UX0ZA@$*YAX:Y@M0 MWRMW]#K%"A0END"<)BO!-_5?F"B6S&9^OL\DPTS.I<4.FRH5:(H#1&(7Z1^N\=.P=[= M/T]N4"K?E?!@@DT'0XMT98TG]M:6=HD).HT/ZWK5BC!1](D8AL;M9O_@MQ.@+!$D2S #L7;-57,!LV1P/F!).+*1?]3A_81ND% >(_/A*60"2%,L MP-X1%^@.#)/;.P$!F6([PH8" \@N5)W/#TSD%9P=(&/0170+RH.X%$P"#Q MH:C4L/ZT!OYF21D;7*L-&:.IA[67)78$,*$IAVY7>;G@!MANF90TT:H Y0$* MO)6&A $':@U1 ?\;T^@U4E>29'BX3,.$V3:LI3W-1JERI/)-3L@?7 ZN$/ M-+&GK[HLE*&IB4A[.2YH(C%(DT=0*]^ZX+'[CN\H]>!?X@?@@!!8)0^KO-G? M-TGXX(U0!B?7T4CD HX[=5M1'||$,=9OE0<+G6V^2GM5A_G,D7Q\C7DP!8 MO@>+3_C3 MS#]Z?I&1.L-U6"B9Q,+ M5@JJ[GASIIZU=,HW@TI]A@;=X"-/(8&$*43>>H MU#38O!)[JRQCEF?IHHQ \S0,(_2[X&]!E8I8:M(3.))2@7>C10|&"O8&3!#X M#*$(M)8 9[%))W%MI$&'-P 2/ ^T@.HB.\9-NT-]C. .)4D\%R@2H9LW5"MH% M2HA_7GM:A+-9EW6!KP*U(71%HW4:6Q::12MV(Y4!G0KWT9Y:7]'-C\/2O@L4 MMVW&O88&&&I@Z&UB3*K;/$?; O/KH(V?#@\]L%WJY%@=Y/H1HX+M; F.Q%3 MPG.IMM)"=;"<430?!AN/IR !5A*:$"<2(!<6OC!=1G\|Q*!C50* 6@&;#!@I MX' D8"+$$A'6%(G!%Z9@@&L3%HD,R*77YV *-2]#/?9" ']% V$1+,*Q]-!N M,@VH*@6+" R;ECC-<>ZD8YXQ]64[\ 5?X2CPKE&E#QUT|OQO?$42"'*" _*P%, M6&F/$#*^%\-2!P@C11[U@>,S$#G4 1U-5IEPQ<.U+;B%NP!\MQ%LV*Z7%.01, M+ULC^Z%&Z\4W9F1/+R\!69V^&+\:7__U!:UL"),)?0NR M2ZB:8?%FVDJZ#M7V3$X-70C=I0W6*7I"_4A8,'H.N@)5>^'6&X'JE;53#0?. M.Q[>&T,=(K4N4=G%X"A@7$!,A4*W2II\?MM#B(IM1^ !: ?5,O)Q7$[AL.#E-M)5I;3J3"*I,W%(H+!V##<^A"YG:$TWN!4Q 9(#*(&\+1YN@'6PXP@V&ISH/ MN1I/R#U=!"%[@O854^%ZWO,D=;X.QW# .M&3B5Y[1'4RST+6% H+77K#GUT M8)?.J2?N.T3R&37UT688=".I9W8\ETDB,G@ YV+P^"0TRC;*;_\[5_]EB,=O M9RH'?ZX?YVFNCG\8T/I.@FAM\\;<+EEZ;OO@!;R?QQHA"!P[*Z$<>-V M1+K@,|&/E.!O^V21!*]+\+XI?OY^2DH@1 M$?%BV EQYS(G$PS@]1+^@"]+2[53]WU0),/*?XK+R2H"J9CG1(^EXD80=I^6 M66PCA324P_90M# $QAD&>"BL1'$;6&>=PX(/!A X:"D 1QGMH=0C34 =(@L0 MUG-3*E&/3N4^3-F(;C)EB(25"W?2P3+',*B_@^24DHIX!<_-/#?GAP"W8>_MS&OPOQY25_H)(B#PMQPRK58B"[Q=<< M"P3 KK?ZPI0!/-NH!4A"2T0TG%QA PZPX8G^!*L]$M[>0?Z\0YD)-)\]N6M=MJH+<$PH0L+*4-XY1QN(XL"W0;,##TW!.@F\S#RKK!$CS8)$"OY MT(1{$C91@'02"UT#7#|\ML2]4V.=O;5M%9P".S[[3KK]DQL+BC8@!O(7'YQG.9)DIDWK7),\%$"OQ(X3T,1<%^X;XVZY;M-%'(^))U&MWGO N@*Z|>8),)Z@U;3@P#=3)N+X@Y!FY39:]PL\MPY076AS[#R0>?$%,-UB$5#;;>?>S4A|4>-ZU(`Y)[^ M>/KK;T]/L&FH5_-44.V7[$A&'G(2GH20E!WZ='S=R6 $Z'2E37Q&>[V@I>; MP9\(V;_^07?#fU22W5_!V#J&J^H8PQHXW0K7]RU<8/UF IUW"K\KI0T,P+>_ M'X3#G(FI%:RM>7>(5('<. M0H7Q.!OQG2E!.D[O)U+7WUPZO'MT*UA;P>K"8S[RB3%A.F1);:N M69D1[>BMLQ6=#M%)>40!*5V4Q@>GW&?2/@O^.\@<,-# *36%-]%*2]N/C"[<)OPN$UX?,"-_M!WI'?>W<"BLS(U/<*<94)#IG[-66'TZEW!F(MZ5N,X.C(B>+KC&FU.7&1$D M#-F=^]2;^_-I7%Z@,_ ^!^^5]2@"0EU-FE%P9[+]fQ$?, MMZ%!1 X:M5A(2HM\T&,CN$N-&]FP(6KBJ[&HZOM6=3OZ2SJY>1B M.#I[,W&"XC-&Q^?LCEH@5Z/AF\GX>AP(R\<#U,WB_C7[TI\#KXQ\7F1 @1" MJW2)D>5$?\'TXD:Y"++)59[_IMQ:+/AC3K7'Y,ZX6TLH8"F1]Z375^=H%JY M\ZS5\8$(>2*2/K*E;MZ7#3FK'WP1/#CR#U:E0I]%*CB;24P4C3S#"V(X9M79 M(ZC^B"I, N8S&JTHH52?'@I(2W!]5[+>%&Q^9D]0V$P=>W)Y$Q_L"&AO 9"" M/0-]'Y$MX@2/Y^U1[[SZLQ3163,E9*8L@N/1:M-9SHHP_>[A. 8HX7CH^1 M,N/@;^[1P,=AEFN6$I#8 ?,;IN%SY=&)!L@53,I68#,=$%FXSF:(ND-K09E,VH4VCP'AU\!^.,X"X7(KYISET/L M0!XTG7[BTAEW#-R9]K7!)3.45>']5,.^*)$=.+!$*68;QX1D\WM+Y?2]HXQN MOJON,'>[YCYN:+FH,"[E2-"S2A07J$MQ&RMT!K%BJN%Q@>F_<.O39TCR=]7YZK=-C) 1X "(5 MR:SF\N8, 0'],+\AO\@M$C\EX5SAHOF4\X45F70.G&F,]-?]HQY@T#+Z>]" M-'CRJS[^91'?\G,F&']<=.0K'-(V8/.P9LMVO\ ]'SXC:'!L3MQ,1%XV +U M^,167B/C^55A?W$KXA*%'1=1@0R0Z*I[7+'ODB;&$E MNJDM@FA99MO6=23JJFYA=.M.U@!V6TBJ&= -MQ<8L\.206 B\'P'F9XT#0Y. M65>F1>(Z.6!PUZ]B7&V-[CI'TZJ'1R\2-,(3-%ND2W5T*$EHO;M>>''-#&-1 M'0NCE"(R(T,>]Z$2=1562#%?M\L3UEUMIL.U8%ZN.NL)LX3'43]@T7%T.V2 MBMW9^6V_AX=I1*9MP+%(=08\&Z&K0B/=R#N"2O^0@OJE 7,)B M L$!SJHZ0"]JO0"U#);E6NQI#G,.0TQI2;&).C#&)_B-ME^7D$L(I9>5.N>;@O=@\!NU"O!+ZD*=T2K4>&V>H-IK%.K:AHN_@ZI^2FMA M.)X,W!R^NCX]'VZ#P-I[$/@2-/00W05;D@24W*2$63\81+_T#]@E&LZOO,SE MV6;L6$>0?0R@JC+MSN13I @(= CB:C1LT(X'F+T91TM,D14*)<85O!K5-]B; MJQI8GH$QO10U$6&G-32*=E6!:GML^(!R5.N%',CN!=6E.Y#V.K>ZQ^0"U,<%,9C MLV0]?,PND+NM?B65->L3]P7TX0+, M"ZRN4 #6*?$$%O0S6K0N24?9I<>"@8@/5)'8MX3SVF#>&W4NE0_HPPDASZ IO M4L<4SYI*9Z<1HNF>/6SOO(U%7F+TFX!($8([-E+RQ56)A$XRJ3>DYE*G!& M 5[:>D@N8(^LZ6P=N(@K]f2B.5WU&F7KO&?4D/HI&QW>"4B0>_[@8]6XMO9&8 MX4AXI.0Q5J8@XSQ&;]4&NO"/F)_=E6-&I0PQ=&?2@%2\]TC+5UAX%!N[(7?9T M$#HM!+426T6/8H!Y0A4"?.4.O-]).M87D-D@NXFX*Z/X=OX/T%/BAT"00MH MK/^_^+;_\A\]F5,=.PFVC\9>@@O1?B#-K74:A<_=^UT6LQ<.Z^XZ.HI1EG-]%&A*SJ9MX(B\XDZ*PLM\@V>V'DRIC8V4PP090Q_H.=25;#:!:="28U(S;/(I MBWE]9W#J6XNR^1V*KPG A?POI+@JA[=U1I#QQ405XJ/O,;1&[D+GT>ZVCA M1T^?+0CC(Q13+(C7U)8N%PMMO5W#6/0G \,46PA&BI-:H9^/L%RBU=BS)2C6 M'X=N988_L*1=N:;-K_OHFQVGU$%9+$M8]3P%%T#=VF5<^W[W9".Z\]EY(?S@ M;TBRH6NX_2D*:+W0Z/\YG/N#F[W8;,I_/IR"_'X&[,0UC)!8+R)Q5D%L%-GWZ:ERL#3EH=EDJA MW9DT&F5'T!*%T#-*]BK&/(G?'T M?=L5UAR4S!"B4K-MVN54W/]3-.[WR:1JE>RM8XQ5Z57WDP<]!LH+ MU1L&M$KCBGR#I;&G*R70Q3$.@N?A;,X?+*EJ 3;]^E+AWPVW7'@*K)DR>SXR M97_-€VX6U]0%OPOP7_#W)JJNZMS(O3R1F>$O&'C=CIV>7D MXK^GKQ[L=T[#G$%8VE\PT?870:FD=,)L42Z[9_X>!6]>Y&#<\4;]#0/*X@(^ M1:!6#XYZ[*!P^)B,K5P7148V*NVB(+RRI0*%,$]ICMY/8EEBTK4]47'8)[:UCX0!*%-V9IOG2]Q3_G3R)8[LZE\'Y>U=-<]]>1\'M+ M(QIT?_X3S\&#R1X7_*F8W M1/SPR=Y6L6RY_HUSGZRNIC?]'N;4{0;O#!:W&.B0"?,@N7M^/@-7]O4^&\ZY MPL]40X7@)]WD%=]OKKJHHB0#W-S,-2]D%^SJG;D[Y0IX O 8,'/"_XZ+WTR],"%LM_TQ+[&%K^M?/T+0ECRXKUMZL2Y#*Y+Y2Y"^7)"OL,S2)]_O10 M2P,$% @ =8*367)80^X7!0 OD, !8 !E&5X M,C$N;'1M[5QK4^,V%/TKJIEE86;MV.,1X#QFM@SMM@.4DFSI6;&56%U9)K/>[1/3J6:.Z[/ICV&8\@\FT$\@POSE$BDPFE'MS*A)%B!=4Y5C(8B33%%T1*RACZ2=)H0A#R7.?8\?RVX]IVOPMMG9:5[^0 MY[>)DY;O^H?(/0E*[IH/B**)\8C,R5L&1VTVZO3)).XJ5-9%11 ")PXK.B&Z[UFK(.M*);)2*BX\WD'ZVJF5;VQX,H>XX2R1?!V2!.2H4LR1]9HJ.%S47[_-J,!UE-*)84NA3C-$9)W*R0 ,B9S0L M3.\3Z#8$.IX*F0P}]3A_90A-?_7!JMD9S6#4&%6+(*911#@4V-UI^^Y!HO2 M!0LW1"4)U?Y6,^XY MXV'H]4)XMI!W&RC=X(\KN CAF9+34*]2T"]23%,C=$;IMBX>AEY&Z1ZA=$-) M[?P:#5WA&=1%NSA).VA ,L%7*QB5$]HWI;%P]#+/Z-ZCU"]ZT5^E[FVP*ON M0QNU,V]W=?$P]#)]I[@UWF@**[SWX3]36CR^!/%+4LP71NY>@H^_QU1\&RJW M =N,%FXU]UZY%IXZOSGHPW020T>-!:11+/^Vl9X&'H9S7N,YD$+$H=*R Q= M0R'.FF]'IKQ]0\D?53R(GM$\0!MP+,%O-M \RZIDF+M1#(ZCCUYK*3-.6%KQ8LA[9].#KYF Y?%STM<,>F_G #EN/9GU!+ P04 M" !U@I-9&,(Q7(P# #$#@ & &5S;V$M,C R-# Y,S!X97@R,V0R+FAT M,>U7;6 ,-A#^*[<475K LF3),1S9,9!F";HU"8S&P3Y3XEDB0I$"1=O1?OV. MDIS*03]L ,(&Q0Q8+\?C\7GNCD?=_!?/NU0Y4RER^+RZN0:NTTV\RD)]D%F2 M[H3-8;7+DBFX06.$E/#)")XAP'@33H:C<#H,/&\Q)UL7W22M8AB%_NC4#X-P M#,%\!(1Q&,#R!C[C('@_M*QGG0F6>Q+6-3X;3Z3>1$5G^)-.5L(+(&)3,BBTZVSVKJ41FXD3;?/9\@>_ -.M+/?SUE!9)[T*(>OX>"4*K. 6= !5%TP=#UH)W2LT8GT\;!0K\1>2::)G\=%ZM3(J.C#NLLY9_W%%/#A;984,GT9+3X.5C+A)A(8R&=Q/R$_E?X3*:>_ 7V8]* M4$AAZS@7G*,BA5_?3<,@FLU]I_A*N%)*:S3_PET76E5N*^@U_*XXED@7>OV* MF:C($N7YZ4Y\&07C2&X\^NLA=*C19#7=HMB(E>B0Z+XA.RN"B M\X_$>F.((DDL*:*_<'4AID:1L!N#HV@'8W4Y@[BHZQE])57PM%A50P2#V#$>\!^4?61T/7ROH+\D]5S^:;#X[LP[PWLOO()G_&^[L!7%\O&P_ZEK]9W"_)B(:/WP3C M[0;DQ<1^-CYO/5!+86V5;$R6#V")2E6UW#(EV/\1^5'$?I.T/8[&I^UY}).'MPF\.M'T'\E;@-6#::VZ>3EN6/F2&/EZY.W&UB=\%56_6:VT.|!S-R0@4BCT-MNO>@0]AOJ3\OZ-ZWN3+5,OH:[QP6-K^2-V58+WH5].AV&X_>5[HN@E05-.M>]?V@'[30OX-4$L#!!0 (`6"DUE,5]IX)1@@"0L 8 97-O82TR M,#(T,#DS,'AE>#,Q9#$N:'1M[5IM<]LV$OXKJ#-M!!G1>G&<.I3CF<1QIYF[M7#.IV^\@N11Q)@D6 "7K?OT]"U"R),MCYV"GSL6>L23B=,%X=O=9$,<_1-%9 M7<@ZI4S\>O[AGR+3:5M1[41J2#J4SI0KQ+EN&EF+#V2,*DOQUJAL0D(,[_LOM]X>CH_U!%)T<8ZS3KI.N8S$<]8>O^'Y]NJA,Q5OOVCE M+\_X#U!+ P04 " !U@I-9.+]#@Q]D# =#@ & &5S;V$M,C R-# Y M,S!X97@R,V0Q+FAT;>U7;4_C1A#^*U-.=]Q))+B OK-K)R2T'ZI34=&ID>*7F=F99U!7:_W!\ZYDQ62.!?RRN+V!-M0N6K&J6!7",S1-UP4\%-0V3<(M:I%%U2-1L6 M*9E &/GAN1\%T0D$YTD0)5$ \UOX_+B8?:'BE:D%79$5%[.;#8.\8KI%\_7HM<7'M38XNIH8;@1=3?WOO93-5=!?3@J^A-9W KTRV:XKE31>R6HNNN1XP6MLX0XW<*I]JH]'87N+6I>']=. MNN5_(*DF]PP^&X\)OBJE%FO.^Y\0# ^P_'AZLQ>SX@:=;YD2!3&OGDN><0-1 M/ ZG?D9!:]X 8DZUA/HUQC#Z9QAG2K:V&%4)O\H"&Z0+O=[CDK>DEB!MOLH$ MS^$RS]5*&DH@7'-=_\O^"O* G3+\C5&0ZZR ?T!D%ID+@,E>Z49K9Q /Q-98D M2+U%K 'SP'PPU":VS5KX?*?;,<1Q[$5G)\'9*3!9]*]A%,4GU$IPK70-#}YD MY'AW:A"?!$%TNL>/O]@X74G4RPX>4*!Y3EX2Z;(FKW(&LSUX1%8K31")0B@* MU|8-8XYUAAK"Q'8SAU!7[\4UL%)Z[,2O)D=C(/>P?%,5U7>-'4(VCI2' 4T_X=C*J"VAGV^.5#&>@ZV;+Q!.O4:EBT-^2. MP/4XS4'7Y'9B;_H7.[>1,1]-?*fW:N5G^ MM-3T35K8W5OIY$/@?NG>F>&0,>SAI&6<'B[I&IZ#Q*9GU!Y<<.;.4'I-TA[%+_M1#(ZCCUYK*3-.6%KQ8LA[9].#KYF Y?%STM<,>F_G #EN/9GU!+ P04 M" !U@I-9&,(Q7(P# #$#@ & &5S;V$M,C R-# Y,S!X97@R,V0R+FAT M,>U7;6 ,-A#^*[<475K LF3),1S9,9!F";HU"8S&P3Y3XEDB0I$"1=O1?OV. MDIS*03]L ,(&Q0Q8+\?C\7GNCD?=_!?/NU0Y4RER^+RZN0:NTTV\RD)]D%F2 M[H3-8;7+DBFX06.$E/#)")XAP'@33H:C<#H,/&\Q)UL7W22M8AB%_NC4#X-P M#,%\!(1Q&,#R!C[C('@_M*QGG0F6>Q+6-3X;3Z3>1$5G^)-.5L(+(&)3,BBTZVSVKJ41FXD3;?/9\@>_ -.M+/?SUE!9)[T*(>OX>"4*K. 6= !5%TP=#UH)W2LT8GT\;!0K\1>2::)G\=%ZM3(J.C#NLLY9_W%%/#A;984,GT9+3X.5C+A)A(8R&=Q/R$_E?X3*:>_ 7V8]* M4$AAZS@7G*,BA5_?3<,@FLU]I_A*N%)*:S3_PET76E5N*^@U_*XXED@7>OV* MF:C($N7YZ4Y\&07C2&X\^NLA=*C19#7=HMB(E>B0Z+XA.RN"B M\X_$>F.((DDL*:*_<'4AID:1L!N#HV@'8W4Y@[BHZQE])57PM%A50P2#V#$>\!^4?61T/7ROH+\D]5S^:;#X[LP[PWLOO()G_&^[L!7%\O&P_ZEK]9W"_)B(:/WP3C M[0;DQ<1^-CYO/5!+86V5;$R6#V")2E6UW#(EV/\1^5'$?I.T/8[&I^UY}).'MPF\.M'T'\E;@-6#::VZ>3EN6/F2&/EZY.W&UB=\%56_6:VT.|!S-R0@4BCT-MNO>@0]AOJ3\OZ-ZWN3+5,OH:[QP6-K^2-V58+WH5].AV&X_>5[HN@E05-.M>]?V@'[30OX-4$L#!!0 (`6"DUE,5]IX)1@@"0L 8 97-O82TR M,#(T,#DS,'AE>#,Q9#$N:'1M[5IM<]LV$OXKJ#-M!!G1>G&<.I3CF<1QIYF[M7#.IV^\@N11Q)@D6 "7K?OT]"U"R),MCYV"GSL6>L23B=,%X=O=9$,<_1-%9 M7<@ZI4S\>O[AGR+3:5M1[41J2#J4SI0KQ+EN&EF+#V2,*DOQUJAL0D(,[_LOM]X>CH_U!%)T<8ZS3KI.N8S$<]8>O^'Y]NJA,Q5OOVCE M+_X#U!+ P04 " !U@I-9.+]#@Q]D# =#@ & &5S;V$M,C R-# Y M,S!X97@R,V0Q+FAT;>U7;4_C1A#^*U-.=]Q))+B OK-K)R2T'ZI34=&ID>*7F=F99U!7:_W!\ZYDQ62.!?RRN+V!-M0N6K&J6!7",S1-UP4\%-0V3<(M:I%%U2-1L6 M*9E &/GAN1\%T0D$YTD0)5$ \UOX_+B8?:'BE:D%79$5%[.;#8.\8KI%_7HM<7'M38XNIH8;@1=3?WOO93-5=!?3@J^A-9W KTRV:XKE31>R6HNNN1XP6MLX0XW<*I]JH]'87N+6I>']=. MNN5_(*DF]PP^&X\)OBJE%FO.^Y\0# ^P_'AZLQ>SX@:=;YD2!3&OGDN><0-1 M/ ZG?D9!:]X 8DZUA/HUQC#Z9QAG2K:V&%4)O\H"&Z0+O=[CDK>DEB!MOLH$ MS^$RS]5*&DH@7'-=_\O^"O* G3+\C5&0ZZR ?T!D%ID+@,E>Z49K9Q /Q-98D M2+U%K 'SP'PPU":VS5KX?*?;,<1Q[$5G)\'9*3!9]*]A%,4GU$IPK70-#}YD MY'AW:A"?!$%TNL>/O]@X74G4RPX>4*!Y3EX2Z;(FKW(&LSUX1%8K31")0B@* MU|8-8XYUAAK"Q'8SAU!7[\4UL%)Z[,2O)D=C(/>P?%,5U7>-'4(VCI2' 4T_X=C*J"VAGV^.5#&>@ZV;+Q!.O4:EBT-^2. MP/4XS4'7Y'9B;_H7.[>1,1]-?*fW;

2024-09-30 0001357971 us-gaap:StateAndLocalJurisdictionMember 2023-09-30 0001357971 us-gaap:DomesticCountryMember 2023-09-30 0001357971 esoa:OperatingLease4ForOfficeFacilitiesMember 2024-09-30 0001357971 esoa:OperatingLeaseWithEnterpriseMember 2024-09-30 0001357971 esoa:OperatingLease5ForOfficeFacilitiesMember 2024-09-30 0001357971 esoa:OperatingLease3ForOfficeFacilitiesMember 2024-09-30 0001357971 esoa:OperatingLease2ForOfficeFacilitiesMember 2024-09-30 0001357971 esoa:OperatingLease1ForOfficeFacilitiesMember 2024-09-30 0001357971 esoa:AllOtherMember 2021-10-012022-09-30 0001357971 esoa:AllOtherMember 2023-10-012024-09-30 0001357971 esoa:AllOtherMember 2022-10-012023-09-30 0001357971 esoa:QuarrierLandlordLlcMemberesoa:UnitedBankMember 2022-08-31 0001357971 esoa:QuarrierLandlordLlcMemberesoa:QuarrierDevelopmentLlcMember 2022-08-31 0001357971 esoa:PaycheckProtectionProgramLoansFromSmallBusinessAdministrationInitiallyForgivenInSeptember302021Member 2024-09-30 0001357971 esoa:NotesPayableToFinanceCompaniesDueOctober2024ThroughAugust2026Member 2024-09-30 0001357971 esoa:UnsecuredNotesPayableToCornsEnterprisesFinalPaymentDueApril292026Member 2023-09-30 0001357971 esoa:TermNotePayableToUnitedBankWvPipelineAcquisitionFinalPaymentDueByMarch252026Member 2023-09-30 0001357971 esoa:TermNotePayableToUnitedBankTriStatePavingAcquisitionFinalPaymentDueByJune12027Member 2023-09-30 0001357971 esoa:PaycheckProtectionProgramLoansFromSmallBusinessAdministrationInitiallyForgivenInSeptember302021Member 2023-09-30 0001357971 esoa:NotesPayableToFinanceCompaniesDueOctober2024ThroughAugust2026Member 2023-09-30 0001357971 esoa:NotesPayableToDavidAndDanielBoltonDueFinalPaymentDecember312026Member 2023-09-30 0001357971 esoa:NotesPayableToBanksDueOctober2027Member 2023-09-30 0001357971 esoa:NotesPayableToBanksDueNovember2025Member 2023-09-30 0001357971 esoa:NotesPayableToBankDueJanuary2026Member 2023-09-30 0001357971 esoa:NotePayableToBankDueNovember2034Member 2023-09-30 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Pennsylvania1292603616431572568028445121995873852651063117042817589749104795251696824595792159552204088550352017811042692995182582918856218432931590434-257014135869414434588989158247000142509149351876861304104492301922545267291157499543163681333530119070237768981983524613036437196156344992156l-28760221886092406839261102344781368543l-265976733520677103766708415667297525025105010740142016570289166460861660803816670963l.520.441.510.442510501074014208539400731659410835699789261163796222415431687463355564386234905916147754687558288612713982411453231460705309845061028640572-1543735683723723431647020171223129241821870432-792013117154231867700421067773875534910822373300000105834364711l-7997006-101752623100000-966315012582714138021961599403183336034869735193709-14185534-1888413-350553690040981643157274274741292603616431572119568297564338116448129158487085265941259056620742462302976700849128589165671851789602887452570141313234588989204219520421950.061656718599403199403116567185178960288745-24653249-13235637153-1108828-1108828104011355553556561657758617906032430025762077-1323456388117513627176513627690141379141380165706851790602829218248450-133520361286658016665801616570685179060282921-1590434-133586941441666718517896050835032269473-122282405441383741383741666718517896050835032131099-12228378918-1873600-18736000.05166671858333608333603218171652371655166350041789604366698-34838059-125256003033415546341554667819147953714796016567185178960288745-31422513-1322886788957211005721100165671851789602887452570141313234588989<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 1. </td><td style="padding:0pt;"> BUSINESS AND ORGANIZATION; </td></tr></table> Energy Services of America Corporation (“Energy Services” or the “Company”), formed in 2006, is a contractor and service company that operates primarily in the mid-Atlantic and central regions of the United States and provides services to customers in the natural gas, petroleum, water distribution, automotive, chemical, and power industries. For the gas industry, the Company is primarily engaged in the construction, replacement and repair of natural gas pipelines and storage facilities for utility companies and private natural gas companies. Energy Services is involved in the construction of both interstate and intrastate pipelines, with an emphasis on the latter. For the oil industry, the Company provides a variety of services relating to pipeline, storage facilities and plant work. For the power, chemical, and automotive industries, the Company provides a full range of electrical and mechanical installations and repairs including substation and switchyard services, site preparation, equipment setting, pipe fabrication and installation, packaged buildings, transformers, and other ancillary work with regards thereto. Energy Services’ other pipeline services include corrosion protection services, horizontal drilling services, liquid pipeline construction, pump station construction, production facility construction, water and sewer pipeline installations, various maintenance and repair services and other services related to pipeline construction. The Company has also added the ability to install broadband and solar electric systems and perform civil and general contracting services. The Company had consolidated operating revenues of $351.9 million for the fiscal year ended September 30, 2024, of which 53.2% was attributable to electrical, mechanical, and general contract services, 23.5% to gas and petroleum transmission projects, and 23.3% to gas & water distributions services. The Company had consolidated operating revenues of $304.1 million for the fiscal year ended September 30, 2023, of which 48.8% was attributable to electrical, mechanical, and general contract services, 30.3% to gas and petroleum transmission projects, and 20.9% to gas & water distributions services. 3519000000.5320.2350.2333041000000.4880.3030.209<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 2. </td><td style="padding:0pt;"> SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES; </td></tr></table> Revenue Recognition The Company recognizes revenue as performance obligations are satisfied and control of the promised goods and service is transferred to the customer. For Lump Sum and Unit Price contracts, revenue is ordinarily recognized over time as control is transferred to the customers by measuring the progress toward complete satisfaction of the performance obligation(s) using an input (i.e., “cost to cost”) method. For Cost Plus and Time and Material (“T&M”) contracts, revenue is ordinarily recognized over time as control is transferred to the customers by measuring the progress toward satisfaction of the performance obligation(s) using an output method. The Company does have certain service and maintenance contracts in which each customer purchase order is considered its own performance obligation recognized over time and would be recognized depending on the type of contract mentioned above. The Company also does certain T&M service work that is generally completed in a short duration and is recognized at a point in time. All contract costs, including those associated with affirmative claims, change orders and back charges, are recorded as incurred and revisions to estimated total costs are reflected as soon as the obligation to perform is determined. Contract costs consist of direct costs on contracts, including labor and materials, amounts payable to subcontractors and outside equipment providers, direct overhead costs and internal equipment expense (primarily depreciation, fuel, maintenance, and repairs). The Company recognizes revenue, but not profit, on certain uninstalled materials. Revenue on these uninstalled materials is recognized when the cost is incurred (when control is transferred), but the associated profit is not recognized until the materials are installed. The costs of uninstalled materials are tracked separately within the Company’s accounting software. Pre-contract and bond costs, if required, and mobilization costs on projects are generally immaterial to the total value of the Company’s contracts and are expensed when incurred. As a practical expedient, the Company recognizes these incremental costs as an expense when incurred if the amortization period of the asset that the entity otherwise would have recognized is one year or less. For projects expected to last greater than one year, mobilization costs are capitalized as incurred and amortized over the expected duration of the project. For these projects, mobilization costs will be tracked separately in the Company’s accounting software. This includes costs associated with setting up a project lot or lay-down yard, equipment, tool and supply transportation, temporary facilities and utilities and worker qualification and safety training. Contracts may require the Company to warranty that work is performed in accordance with the contract; however, the warranty is not priced separately, and the Company does not offer customers an option to purchase a warranty. Principles of Consolidation The consolidated financial statements of Energy Services include the accounts of Energy Services, its wholly owned subsidiaries West Virginia Pipeline, SQP, Ryan Construction, Tri-State Paving and C.J. Hughes and its subsidiaries, Contractors Rental, Nitro, and Pinnacle. All significant intercompany accounts and transactions have been eliminated in the consolidation. Unless the context requires otherwise, references to Energy Services include Energy Services, West Virginia Pipeline, SQP, Ryan Construction, Tri-State Paving and C.J. Hughes and its subsidiaries. Use of Estimates and Assumptions The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America (“U.S.GAAP”), requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and loss during the reporting period. Actual results could differ materially from those estimates. Cash and Cash Equivalents Energy Services considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Fair Value Measurements The “Fair Value Measurement” Topic of the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) defines fair value, establishes a framework for measuring fair value in accordance with U.S. GAAP and specifies disclosures about fair value measurements. <p style="font-family:'Times New Roman','Times','serif';font-

size:10pt;text-align:justify;text-indent:36pt;margin:0pt 0pt 12pt 0pt;">Under the FASB's authoritative guidance on fair value measurements, 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 "Fair Value Measurement" Topic establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows: Level 1 — Quoted prices for identical assets and liabilities traded in active exchange markets. Level 2 — Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data. Level 2 also includes derivative contracts whose value is determined using a pricing model with observable market inputs or can be derived principally from or corroborated by observable market data. Level 3 — Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation; also includes observable inputs for nonbinding single dealer quotes not corroborated by observable market data. A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The carrying amount for borrowings under the Company's revolving credit facility approximates fair value because of the variable market interest rate charged to the Company for these borrowings. The fair value of the Company's long term fixed-rate debt was estimated using a discounted cash flow analysis and a yield rate that was estimated based on the borrowing rates currently available to the Company for bank loans with similar terms and maturities. The fair value of the aggregate principal amount of the Company's fixed-rate debt of $25.6 million at September 30, 2024 was $24.7 million. The fair value of the aggregate principal amount of the Company's fixed-rate debt of $33.8 million at September 30, 2023 was $32.1 million. All other current assets and liabilities are carried at a net realizable value which approximates fair value because of their short duration to maturity. Accounts Receivable and Allowance for Doubtful Accounts The Company's accounts receivable consists of amounts that have been billed to customers. Collateral is generally not required. A majority of the Company's contracts have monthly billing terms and payment terms within 30 to 45 days after invoices have been issued. The Company attempts to negotiate two-week billing terms and 15-day payment terms on larger projects. The timing of billings to customers may generate contract assets or contract liabilities. Certain construction contracts include retention provisions to provide assurance to our customers that we will perform in accordance with the contract terms and are therefore not considered a financing benefit. The balances billed but not paid by customers pursuant to these provisions generally become due upon completion and acceptance of the project work or products by the customer. We have determined there are no significant financing components in our contracts as of and for the years ended September 30, 2024 and 2023. Retainage billed but not paid pursuant to contract provisions will be due upon completion of the contracts. Based on the Company's experience, management considers all amounts classified as retainage receivable to be collectible. A majority of retainage receivable amounts are expected to be collected within the next fiscal year. The Company provides an allowance for doubtful accounts when collection of an account or note receivable is considered doubtful, and receivables are written off against the allowance when deemed uncollectible. Inherent in the assessment of the allowance for doubtful accounts are certain judgments and estimates including, among others, the customer's access to capital, the customer's willingness or ability to pay, general economic conditions and the ongoing relationship with the customer. Property and Equipment Property and equipment are recorded at cost. Costs which extend the useful lives or increase the productivity of the assets are capitalized, while normal repairs and maintenance that do not extend the useful life or increase productivity of the asset are expensed as incurred. Property and equipment are depreciated principally on the straight-line method over the estimated useful lives of the assets: buildings 39 years; operating equipment and vehicles 5-7 years; and office equipment, furniture and fixtures 5-7 years. Intangible Assets Acquired intangible assets subject to amortization are amortized on a straight-line basis, which approximates the pattern in which the economic benefit of the respective intangible assets is realized, over their respective estimated useful lives. The definite-lived identifiable intangible assets recognized as part of the Company's business combinations were initially recorded at their estimated fair value. Impairment of Long-Lived Assets A long-lived asset shall be tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If an evaluation is required, the estimated future undiscounted cash flows associated with the asset would be compared to the asset's carrying amount to determine if a write-down to market value is required. Claims Claims are amounts in excess of the agreed contract price that a contractor seeks to collect from customers or others for customer-caused delays, errors in specifications and designs, contract terminations, change orders in dispute or unapproved as to both scope and price, or other causes of unanticipated additional costs. The Company records revenue on claims that management believes are probable. Revenue from a claim is recorded only to the extent that contract costs relating to the claim have been incurred. Self -Insurance The Company has its workers compensation, general liability and auto insurance through a captive insurance company. While the Company believes that this arrangement has been very beneficial in reducing and stabilizing insurance costs, the Company has to maintain a surety deposit to guarantee payment of premiums. The surety deposit had a balance of $2.0 million and $1.9 million as of September 30, 2024 and 2023, respectively, which is in "Prepaid expenses and other" on the Company's Consolidated Balance Sheets. Should the captive experience severe losses over an extended period, it could increase the Company's insurance expense or surety deposit required. Advertising All advertising costs are expensed as incurred. Total advertising expenses were $279,000 and $138,000 for the years ended September 30, 2024 and 2023, respectively. Stock Compensation Plans The Company accounts for its equity-based compensation as prescribed by U.S. GAAP for share-based payments. The Company has adopted a fair value-based method of accounting for employee equity-based plans, whereby compensation cost is measured at the grant date based on the fair value of the award and is recognized over the service period, which is usually the vesting period. As a result, compensation expense relating to stock compensation plans will be reflected in net income as part of "Selling and administrative expenses" on the consolidated statements of income. Income Taxes The Company and all subsidiaries file a consolidated federal and various state income tax returns on a fiscal year basis. With few exceptions, the Company is no longer subject to U.S. federal, state, or local income tax examinations for years ending prior to September 30, 2021. The Company follows the liability method of accounting for income taxes in accordance with U.S. GAAP. Under this method, deferred tax assets and liabilities are recorded for future tax consequences of temporary differences between financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that are expected to be in effect when the underlying assets or liabilities are recovered or settled. A valuation allowance is established to reduce deferred tax assets if it is more likely than not that a deferred tax asset will not be realized. U.S. GAAP also prescribes a comprehensive model for how companies should recognize, measure, present and disclose in their financial statements uncertain tax positions taken or to be taken on a tax return. This evaluation is a two-step process. First, the recognition process determines if it is more likely than not that a tax position will be sustained based on the merits of the tax position upon examination by the appropriate taxing authority. Second, a measurement process is calculated to determine the amount of benefit/expense to recognize in the financial statements if a tax position meets the more likely than not recognition threshold. The tax position is measured at the greatest amount of benefit/expense that is more likely than not of being realized upon ultimate settlement. Any interest and penalty related to the unrecognized tax benefits, as the result of recognition of tax obligations resulting from uncertain tax positions, are included in general and administrative expenses. The Company had not recognized any uncertain tax positions at September 30, 2024 or 2023. Earnings Per Common Share Basic earnings per share is computed using the weighted average number of common shares outstanding during the year, and diluted earnings per share is computed using the weighted average number of common shares outstanding during the year adjusted for all potentially dilutive common stock equivalents, except in cases where the effect of the common stock equivalent would be anti-dilutive. Collective Bargaining Agreements Certain Energy Services subsidiaries are party to collective bargaining agreements with unions representing members that are employed by the Company. The agreements require such subsidiaries to pay specified wages and provide certain benefits to the union employees. These agreements expire at various times and have typically been renegotiated and renewed on terms that are similar to the ones contained in the expiring agreements. Under certain collective bargaining agreements, the applicable Energy Services subsidiary is required to make contributions to multi-employer pension plans. If the subsidiary were to cease participation in one or more of these plans, a liability could potentially be assessed related to any underfunding of these plans. The amount of such an assessment, were one to be made, cannot be reasonably estimated. Litigation Costs The Company recognizes reserves when it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. Litigation costs are expensed as incurred. Treasury Stock When the Company's stock is retired or repurchased for constructive retirement (with or without an intention to retire the stock formally in accordance with applicable laws), an excess of par or stated value over the cost of treasury shares is credited to additional paid-in capital. New Accounting Pronouncements On October 28, 2021, the Financial Accounting Standards Board ("FASB") released Accounting Standards Update ("ASU") 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers. The amendments of this ASU require entities to apply Topic 606 to recognize and measure contract assets and contract liabilities in a business combination. The amendments improve comparability after the business combination by providing consistent recognition and measurement guidance for revenue contracts with customers acquired in a business combination and revenue contracts with customers not acquired in a business combination. The amendments are effective for public business entities for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2022. For all other entities they are effective for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2023. Entities should apply the amendments prospectively to business combinations that occur after the effective date. Early adoption is permitted, including in any interim period, for public business entities for periods for which financial statements have not yet been issued, and for all other entities for periods for which financial statements have not yet been made available for issuance. The Company is currently assessing the effect that ASU 2021-08 will have on its results of operations, financial position and cash flows; however, the Company does not expect a significant impact. Revenue Recognition The Company recognizes revenue as performance obligations are satisfied and control of the promised goods and service is transferred to the customer. For Lump Sum and Unit Price contracts, revenue is ordinarily recognized over time as control is transferred to the customers by measuring the progress toward complete satisfaction of the performance obligation(s) using an

input (i.e., “cost to cost”) method. For Cost Plus and Time and Material (“T&M”) contracts, revenue is ordinarily recognized over time as control is transferred to the customers by measuring the progress toward satisfaction of the performance obligation(s) using an output method. The Company does have certain service and maintenance contracts in which each customer purchase order is considered its own performance obligation recognized over time and would be recognized depending on the type of contract mentioned above. The Company also does certain T&M service work that is generally completed in a short duration and is recognized at a point in time. All contract costs, including those associated with affirmative claims, change orders and back charges, are recorded as incurred and revisions to estimated total costs are reflected as soon as the obligation to perform is determined. Contract costs consist of direct costs on contracts, including labor and materials, amounts payable to subcontractors and outside equipment providers, direct overhead costs and internal equipment expense (primarily depreciation, fuel, maintenance, and repairs). The Company recognizes revenue, but not profit, on certain uninstalled materials. Revenue on these uninstalled materials is recognized when the cost is incurred (when control is transferred), but the associated profit is not recognized until the materials are installed. The costs of uninstalled materials are tracked separately within the Company’s accounting software. Pre-contract and bond costs, if required, and mobilization costs on projects are generally immaterial to the total value of the Company’s contracts and are expensed when incurred. As a practical expedient, the Company recognizes these incremental costs as an expense when incurred if the amortization period of the asset that the entity otherwise would have recognized is one year or less. For projects expected to last greater than one year, mobilization costs are capitalized as incurred and amortized over the expected duration of the project. For these projects, mobilization costs will be tracked separately in the Company’s accounting software. This includes costs associated with setting up a project lot or lay-down yard, equipment, tool and supply transportation, temporary facilities and utilities and worker qualification and safety training. Contracts may require the Company to warranty that work is performed in accordance with the contract; however, the warranty is not priced separately, and the Company does not offer customers an option to purchase a warranty. Principles of Consolidation The consolidated financial statements of Energy Services include the accounts of Energy Services, its wholly owned subsidiaries West Virginia Pipeline, SOP, Ryan Construction, Tri-State Paving and C.J. Hughes and its subsidiaries, Contractors Rental, Nitro, and Pinnacle. All significant intercompany accounts and transactions have been eliminated in the consolidation. Unless the context requires otherwise, references to Energy Services include Energy Services, West Virginia Pipeline, SOP, Ryan Construction, Tri-State Paving and C.J. Hughes and its subsidiaries. Use of Estimates and Assumptions The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America (“U.S.GAAP”), requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and loss during the reporting period. Actual results could differ materially from those estimates. Cash and Cash Equivalents Energy Services considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Fair Value Measurements The “Fair Value Measurement” Topic of the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) defines fair value, establishes a framework for measuring fair value in accordance with U.S. GAAP and specifies disclosures about fair value measurements. Under the FASB’s authoritative guidance on fair value measurements, 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 “Fair Value Measurement” Topic establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows: Level 1 — Quoted prices for identical assets and liabilities traded in active exchange markets. Level 2 — Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data. Level 2 also includes derivative contracts whose value is determined using a pricing model with observable market inputs or can be derived principally from or corroborated by observable market data. Level 3 — Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation; also includes observable inputs for nonbinding single dealer quotes not corroborated by observable market data. A financial instrument’s categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The carrying amount for borrowings under the Company’s revolving credit facility approximates fair value because of the variable market interest rate charged to the Company for these borrowings. The fair value of the Company’s long term fixed-rate debt was estimated using a discounted cash flow analysis and a yield rate that was estimated based on the borrowing rates currently available to the Company for bank loans with similar terms and maturities. The fair value of the aggregate principal amount of the Company’s fixed-rate debt of $25.6 million at September 30, 2024 was $24.7 million. The fair value of the aggregate principal amount of the Company’s fixed-rate debt of $33.8 million at September 30, 2023 was $32.1 million. All other current assets and liabilities are carried at a net realizable value which approximates fair value because of their short duration to maturity. 25600000247000003380000032100000 Accounts Receivable and Allowance for Doubtful Accounts The Company’s accounts receivable consists of amounts that have been billed to customers. Collateral is generally not required. A majority of the Company’s contracts have monthly billing terms and payment terms within 30 to 45 days after invoices have been issued. The Company attempts to negotiate two-week billing terms and 15-day payment terms on larger projects. The timing of billings to customers may generate contract assets or contract liabilities. Certain construction contracts include retention provisions to provide assurance to our customers that we will perform in accordance with the contract terms and are therefore not considered a financing benefit. The balances billed but not paid by customers pursuant to these provisions generally become due upon completion and acceptance of the project work or products by the customer. We have determined there are no significant financing components in our contracts as of and for the years ended September 30, 2024 and 2023. Retainage billed but not paid pursuant to contract provisions will be due upon completion of the contracts. Based on the Company’s experience, management considers all amounts classified as retainage receivable to be collectible. A majority of retainage receivable amounts are expected to be collected within the next fiscal year. The Company provides an allowance for doubtful accounts when collection of an account or note receivable is considered doubtful, and receivables are written off against the allowance when deemed uncollectible. Inherent in the assessment of the allowance for doubtful accounts are certain judgments and estimates including, among others, the customer’s access to capital, the customer’s willingness or ability to pay, general economic conditions and the ongoing relationship with the customer. P30DP45D Property and Equipment Property and equipment are recorded at cost. Costs which extend the useful lives or increase the productivity of the assets are capitalized, while normal repairs and maintenance that do not extend the useful life or increase productivity of the asset are expensed as incurred. Property and equipment are depreciated principally on the straight-line method over the estimated useful lives of the assets: buildings 39 years; operating equipment and vehicles 5-7 years; and office equipment, furniture and fixtures 5-7 years. P39YP5YP7YP5YP7Y Intangible Assets Acquired intangible assets subject to amortization are amortized on a straight-line basis, which approximates the pattern in which the economic benefit of the respective intangible assets is realized, over their respective estimated useful lives. The definite-lived identifiable intangible assets recognized as part of the Company’s business combinations were initially recorded at their estimated fair value. Impairment of Long-Lived Assets A long-lived asset shall be tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If an evaluation is required, the estimated future undiscounted cash flows associated with the asset would be compared to the asset’s carrying amount to determine if a write-down to market value is required. Claims Claims are amounts in excess of the agreed contract price that a contractor seeks to collect from customers or others for customer-caused delays, errors in specifications and designs, contract terminations, change orders in dispute or unapproved as to both scope and price, or other causes of unanticipated additional costs. The Company records revenue on claims that management believes are probable. Revenue from a claim is recorded only to the extent that contract costs relating to the claim have been incurred. Self -Insurance The Company has its workers compensation, general liability and auto insurance through a captive insurance company. While the Company believes that this arrangement has been very beneficial in reducing and stabilizing insurance costs, the Company has to maintain a surety deposit to guarantee payment of premiums. The surety deposit had a balance of $2.0 million and $1.9 million as of September 30, 2024 and 2023, respectively, which is in “Prepaid expenses and other” on the Company’s Consolidated Balance Sheets. Should the captive experience severe losses over an extended period, it could increase the Company’s insurance expense or surety deposit required. 20000001900000 Advertising All advertising costs are expensed as incurred. Total advertising expenses were $279,000 and $138,000 for the years ended September 30, 2024 and 2023, respectively. 279000138000 Stock Compensation Plans The Company accounts for its equity-based compensation as prescribed by U.S. GAAP for share-based payments. The Company has adopted a fair value-based method of accounting for employee equity-based plans, whereby compensation cost is measured at the grant date based on the fair value of the award and is recognized over the service period, which is usually the vesting period. As a result, compensation expense relating to stock compensation plans will be reflected in net income as part of “Selling and administrative expenses” on the consolidated statements of income. Income Taxes The Company and all subsidiaries file a consolidated federal and various state income tax returns on a fiscal year basis. With few exceptions, the Company is no longer subject to U.S. federal, state, or local income tax examinations for years ending prior to September 30, 2021. The Company follows the liability method of accounting for income taxes in accordance with U.S. GAAP. Under this method, deferred tax assets and liabilities are recorded for future tax consequences of temporary differences between financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that are expected to be in effect when the underlying assets or liabilities are recovered or settled. A valuation allowance is established to reduce deferred tax assets if it is more likely than not that a deferred tax asset will not be realized. U.S. GAAP also prescribes a comprehensive model for how companies should recognize, measure, present and disclose in their financial statements uncertain tax positions taken or to be taken on a tax return. This evaluation is a two-step process. First, the recognition process determines if it is more likely than not that a tax position will be sustained based on the merits of the tax position upon examination by the appropriate taxing authority. Second, a measurement process is

calculated to determine the amount of benefit/expense to recognize in the financial statements if a tax position meets the more likely than not recognition threshold. The tax position is measured at the greatest amount of benefit/expense that is more likely than not of being realized upon ultimate settlement. Any interest and penalty related to the unrecognized tax benefits, as the result of recognition of tax obligations resulting from uncertain tax positions, are included in general and administrative expenses. The Company had not recognized any uncertain tax positions at September 30, 2024 or 2023. Earnings Per Common Share Basic earnings per share is computed using the weighted average number of common shares outstanding during the year, and diluted earnings per share is computed using the weighted average number of common shares outstanding during the year adjusted for all potentially dilutive common stock equivalents, except in cases where the effect of the common stock equivalent would be anti-dilutive. Collective Bargaining Agreements Certain Energy Services subsidiaries are party to collective bargaining agreements with unions representing members that are employed by the Company. The agreements require such subsidiaries to pay specified wages and provide certain benefits to the union employees. These agreements expire at various times and have typically been renegotiated and renewed on terms that are similar to the ones contained in the expiring agreements. Under certain collective bargaining agreements, the applicable Energy Services subsidiary is required to make contributions to multi-employer pension plans. If the subsidiary were to cease participation in one or more of these plans, a liability could potentially be assessed related to any underfunding of these plans. The amount of such an assessment, were one to be made, cannot be reasonably estimated. Litigation Costs The Company recognizes reserves when it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. Litigation costs are expensed as incurred. Treasury Stock When the Company's stock is retired or repurchased for constructive retirement (with or without an intention to retire the stock formally in accordance with applicable laws), an excess of par or stated value over the cost of treasury shares is credited to additional paid-in capital. New Accounting Pronouncements On October 28, 2021, the Financial Accounting Standards Board ("FASB") released Accounting Standards Update ("ASU") 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers. The amendments of this ASU require entities to apply Topic 606 to recognize and measure contract assets and contract liabilities in a business combination. The amendments improve comparability after the business combination by providing consistent recognition and measurement guidance for revenue contracts with customers acquired in a business combination and revenue contracts with customers not acquired in a business combination. The amendments are effective for public business entities for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2022. For all other entities they are effective for the fiscal years, including interim periods within those the fiscal years, beginning after December 15, 2023. Entities should apply the amendments prospectively to business combinations that occur after the effective date. Early adoption is permitted, including in any interim period, for public business entities for periods for which financial statements have not yet been issued, and for all other entities for periods for which financial statements have not yet been made available for issuance. The Company is currently assessing the effect that ASU 2021-08 will have on its results of operations, financial position and cash flows; however, the Company does not expect a significant impact. <table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 3. </td><td style="padding:0pt;"> ACCOUNTING FOR PPP LOANS </td></tr></table> Due to the economic uncertainties created by COVID-19 and limited operating funds available, the Company applied for loans under the PPP. On April 15, 2020, the Company and its subsidiaries, C.J. Hughes, Contractors Rental and Nitro, entered into separate PPP notes effective April 7, 2020, with its Lender in an aggregate principal amount of $13.1 million pursuant to the PPP Loans. In a special meeting held on April 27, 2020, the Board of Directors of the Company unanimously voted to return $3.3 million of the PPP Loans after discussing the financing needs of the Company and subsidiaries. That left the Company and subsidiaries with $9.8 million in PPP Loans to fund operations. During fiscal year 2021, the Company received notice that the SBA had granted forgiveness of the $9.8 million of PPP Loans and the SBA repaid the Lender in full. The forgiveness was recorded as other income for the fiscal year ended September 30, 2021. During April 2023, management received notification from the SBA that one of the Company's forgiveness applications related to the PPP Loans was under review. As part of the review, the SBA requested additional payroll information. Additionally, the SBA requested information regarding the ability of the Company's affiliates to meet SBA size standards and/or PPP corporate maximum limits. The requested information was subsequently provided to the SBA through the Lender. The Company recognizes that there is a possibility that the SBA could reverse its previous determination on the forgiveness of the PPP Loans. As a result of this uncertainty, the Company restated the previously issued financial statements of the Company that were included in the Reports. The Company has recorded a short-term borrowing due to the SBA inquiry for the full $9.8 million, plus accrued interest for all periods presented. During July 2023, management received notification from the SBA that two additional forgiveness applications related to the PPP Loans were under review. As part of the review, the SBA requested information regarding the ability of the Company's affiliates to meet SBA size standards and/or PPP corporate maximum limits. The requested information was subsequently provided to the SBA through the Lender. Borrowers must retain PPP documentation for at least six years after the date the loan is forgiven or paid in full, and the SBA and SBA Inspector General must be granted these files upon request. The SBA could revisit its forgiveness decision and determine that the Company does not qualify in whole or in part for loan forgiveness and demand repayment of the loans. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Company's certification. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Company's business, financial condition and results of operations and prospects. 1310000033000009800000980000098000000<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 4. </td><td style="padding:0pt;"> REVENUE RECOGNITION </td></tr></table> Our revenue is primarily derived from construction contracts that can span several quarters. We recognize revenue in accordance with ASC Topic 606, Revenue from Contracts with Customers ("ASC 606" or "Topic 606") which provides for a five-step model for recognizing revenue from contracts with customers as follows: <table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:36pt;padding:0pt;">1.</td><td style="padding:0pt;">Identify the contract</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:36pt;padding:0pt;">2.</td><td style="padding:0pt;">Identify performance obligations</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:36pt;padding:0pt;">3.</td><td style="padding:0pt;">Determine the transaction price</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:36pt;padding:0pt;">4.</td><td style="padding:0pt;">Allocate the transaction price</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:36pt;padding:0pt;">5.</td><td style="padding:0pt;">Recognize revenue</td></tr></table> The accuracy of our revenue and profit recognition in a given period depends on the accuracy of our estimates of the cost to complete each project. We believe our experience allows us to create materially reliable estimates. There are a number of factors that can contribute to changes in estimates of contract cost and profitability. The most significant of these include: <table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">the completeness and accuracy of the original bid;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">costs associated with scope changes;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">changes in costs of labor and/or materials;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">extended overhead and other costs due to owner, weather and other delays;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">subcontractor performance issues;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">changes in productivity expectations;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">site conditions that differ from those assumed in the original bid;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">changes from original design on design-build projects;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td

style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">the availability and skill level of workers in the geographic location of the project;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">a change in the availability and proximity of equipment and materials;</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">our ability to fully and promptly recover on affirmative claims and back charges for additional contract costs; and</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">the customer's ability to properly administer the contract.</td></tr></table> The foregoing factors, as well as the stage of completion of contracts in process and the mix of contracts at different margins may cause fluctuations in gross profit from period to period. Significant changes in cost estimates, particularly in our larger, more complex projects, could have a significant effect on our profitability. Our contract assets include cost and estimated earnings in excess of billings that represent amounts earned and reimbursable under contracts, including claim recovery estimates, but have a conditional right for billing and payment such as achievement of milestones or completion of the project. Except for customer affirmative claims, generally, such unbilled amounts will become billable according to the contract terms and generally will be billed and collected over the next three months. Settlement with the customer of outstanding affirmative claims is dependent on the claims resolution process and could extend beyond one year. Based on our historical experience, we generally consider the collection risk related to billable amounts to be low. When events or conditions indicate that it is probable that the amounts outstanding become unbillable, the transaction price and associated contract asset is reduced. Our contract liabilities consist of provisions for losses and billings in excess of costs and estimated earnings. Provisions for losses, if incurred, are recognized in the consolidated statements of income at the uncompleted performance obligation level for total estimated losses in the period that evidence indicates that the estimated total cost of a performance obligation exceeds its estimated total revenue. Billings in excess of costs and estimated earnings are billings to customers on contracts in advance of work performed, including advance payments negotiated as a contract condition. Generally, unearned project-related costs will be earned over the next twelve months. <table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 5. </td><td style="padding:0pt;"> DISAGGREGATION OF REVENUE </td></tr></table> The Company disaggregates revenue based on the following lines of service: (1) Gas & Water Distribution, (2) Gas & Petroleum Transmission, and (3) Electrical, Mechanical, & General services and construction. Certain reclassifications have been made to the year ended September 30, 2023, to reflect the current presentation. Our contract types are; Lump Sum, Unit Price, Cost Plus and T&M. The following tables present our disaggregated revenue for the fiscal years ended September 30, 2024 and 2023: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="11" style="vertical-align:bottom;white-space:nowrap;width:48.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Twelve Months Ended September 30, 2024 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Electrical, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> Gas & Water </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.02%;margin:0pt;padding:0pt;"> Gas & Petroleum </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Mechanical, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Total revenue </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2"

style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Distribution </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.02%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Transmission </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> & General </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> from contracts </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Lump sum contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;">—</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 121,997,872</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> 121,997,872 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Unit price contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> 82,426,199 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> 71,265,020 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 4,141,938 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 157,833,157 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Cost plus and T&M contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 9,790,155 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 62,255,677 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 72,045,832 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Total revenue from contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 82,426,199</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 81,055,175 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 188,395,487</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 351,876,861 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> — </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Earned over time </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> <span

style="visibility:hidden;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 9,541,650</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> 71,265,020 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 133,898,665</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 214,705,335 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Earned at point in time </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 72,884,549 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 9,790,155 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 54,496,822 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 137,171,526 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Total revenue from contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 82,426,199</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 81,055,175 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 188,395,487</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 351,876,861 </td></tr></table> <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="11" style="vertical-align:bottom;white-space:nowrap;width:48.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Twelve Months Ended September 30, 2023 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Electrical, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p

~~style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> Gas & Water </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.02%;margin:0pt;padding:0pt;"> Gas & Petroleum </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Mechanical, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Total revenue </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Distribution </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.02%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Transmission </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> & General </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> from contracts </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Lump sum contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> —</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 101,700,805</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> 101,700,805 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;margin:0pt;padding:0pt;"> Unit price contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> 68,066,230 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> 86,738,111 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 6,110,395 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 160,914,736 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Cost plus and T&M contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 609,184 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 40,879,767 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 41,488,951 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;margin:0pt;padding:0pt;"> Total revenue from contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 68,066,230</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 87,347,295 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 148,690,967</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New~~

Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 304,104,492 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Earned over time </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 25,184,336</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> 86,738,111 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 107,674,083</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 219,596,530 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Earned at point in time </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 42,881,894 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 609,184 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 41,016,884 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 84,507,962 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Total revenue from contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 68,066,230</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 87,347,295 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 148,690,967</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 304,104,492 </td></tr></table> . . <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> <div

style="bottom:0pt;position:absolute;width:100%;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="11" style="vertical-align:bottom;white-space:nowrap;width:48.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Twelve Months Ended September 30, 2024 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Electrical, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> Gas & Water </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.02%;margin:0pt;padding:0pt;"> Gas & Petroleum </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Mechanical, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Total revenue </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Distribution </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.02%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Transmission </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> & General </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> from contracts </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Lump sum contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> —</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 121,997,872</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> 121,997,872 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Unit price contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> 82,426,199 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> 71,265,020 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 4,141,938 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 157,833,157 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Cost plus and T&M contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 9,790,155 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 62,255,677 </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 72,045,832 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Total revenue from contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 82,426,199</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 81,055,175 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 188,395,487</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 351,876,861 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Earned over time </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 9,541,650</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> 71,265,020 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 133,898,665</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 214,705,335 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Earned at point in time </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 72,884,549 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 9,790,155 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 54,496,822 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 137,171,526 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Total revenue from contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 82,426,199</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 81,055,175 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 188,395,487</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 351,876,861 </td></tr></table> . <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> . </td><td style="vertical-

align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="11" style="vertical-align:bottom;white-space:nowrap;width:48.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Twelve Months Ended September 30, 2023 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Electrical, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> ; </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> Gas & Water </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.02%;margin:0pt;padding:0pt;"> Gas & Petroleum </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Mechanical, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> Total revenue </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Distribution </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.02%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Transmission </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;margin:0pt;padding:0pt;"> & General </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:11.2%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> from contracts </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Lump sum contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;">—</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">;</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;">101,700,805</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">;</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> 101,700,805 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;margin:0pt;padding:0pt;"> Unit price contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"> 68,066,230 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> 86,738,111 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> ; </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 6,110,395 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 160,914,736 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Cost plus and T&M contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 609,184 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 40,879,767 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 41,488,951 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:50.36%;margin:0pt;padding:0pt;"> Total revenue from contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 68,066,230</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 87,347,295 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 148,690,967</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 304,104,492 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Earned over time </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 25,184,336</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;margin:0pt;padding:0pt;"> 86,738,111 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 107,674,083</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> 219,596,530 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;background:#cceeff;margin:0pt;padding:0pt;"> Earned at point in time </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 42,881,894 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 609,184 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 41,016,884 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 84,507,962 </td></tr><tr><td style="vertical-align:bottom;width:50.36%;margin:0pt;padding:0pt;"> Total revenue from contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.35%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-

family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 68,066,230 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.3%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.72%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 87,347,295</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 148,690,967 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 304,104,492 </td></tr></table> . 0012199787212199787282426199712650204414938157833157097901556225567772045832824261998105517518839548735187686195416507126502013389866521476<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 6 </td><td>6. </td><td style="padding:0pt;"> CONTRACT BALANCES </td></tr></table> The Company's accounts receivable consists of amounts that have been billed to customers and collateral is generally not required. Most of the Company's contracts have monthly billing terms; however, billing terms for some are based on project completion. Payment terms are generally within 30 to 45 days after invoices have been issued. The Company attempts to negotiate two-week billing terms and 15-day payment terms on larger projects. The timing of billings to customers may generate contract assets or contract liabilities. During the twelve months ended September 30, 2024, we recognized revenue of $16.5 million that was included in the contract liability balance at September 30, 2023.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt 0pt 12pt 0pt;">Accounts receivable-trade, net of allowance for doubtful accounts, contract assets and contract liabilities consisted of the following:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;">.</p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:53.37%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.19%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></div></div></td></tr><tr><td style="vertical-align:bottom;width:53.37%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> .</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.19%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.34%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, 2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.34%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, 2023</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.34%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Change</p></td></tr><tr><td style="vertical-align:bottom;width:53.37%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> .</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.19%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td 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New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"> 56,064,318 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 51,168,895</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"> 4,895,423 </td></tr><tr><td style="vertical-align:bottom;width:53.37%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.19%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td 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style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td 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0pt;">Contract assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.19%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td 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0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"> 16,950,988 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 17,743,001</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"> (792,013) </td></tr></table> P30DP45D16500000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:53.37%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.19%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.34%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-

size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;">Change </td></tr><tr><td style="vertical-align:bottom;width:53.37%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.19%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> . </td><td 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align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 17,743,001</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.2%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">)</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.94%;background:#cceeff;margin:0pt;padding:0pt;"> (792,013) </td></tr></table> 5606431851168895489542324595792159552208640572169509881774300 1-792013<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 7. </td><td style="padding:0pt;"> PERFORMANCE OBLIGATIONS </td></tr></table> The changes in contract transaction price can occur from items such as executed or estimated change orders, and unresolved contract modifications and claims. For the year ended September 30, 2024, there was no significant amount of revenue recognized as a result of changes in contract transaction price related to performance obligations that were satisfied prior to September 30, 2023. For the year ended September 30, 2023, there was no significant amount of revenue recognized as a result of changes in contract transaction price related to performance obligations that were satisfied prior to September 30, 2022. At September 30, 2024, the Company had $158.6 million in remaining unsatisfied performance obligations, in which revenue is expected to be recognized in less than twelve months.</p>00158600000<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;font-weight:bold;margin-bottom:12pt;margin-top:0pt;"><b style="font-weight:bold;text-decoration-color:#000000;text-decoration-line:none;">8.</p></td><td style="padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;font-weight:bold;margin-bottom:12pt;margin-top:0pt;"><b style="font-weight:bold;text-decoration-color:#000000;text-decoration-line:none;">ALLOWANCE FOR DOUBTFUL ACCOUNTS</p></td></tr></table><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt 0pt 12pt 0pt;">Activity in the Company's allowance for doubtful accounts consists of the following:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt 0pt 0.05pt 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style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (19,247) </td></tr><tr><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> Balance at end of period </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 738,526</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 51,063 </td></tr></table> 5106370310687463001924773852651063<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:10pt;padding:0pt;"> 9. </td><td style="padding:0pt;"> UNCOMPLETED CONTRACTS </td></tr></table> Costs and estimated earnings in excess of billings on uncompleted contracts are included in contract assets on the Consolidated Balance Sheets. Billings in excess of costs and estimated earnings on uncompleted contracts are included in contract liabilities on the Consolidated Balance Sheets. Costs, estimated earnings, and billings on uncompleted contracts are summarized as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:top;width:68.28%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.28%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:68.28%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:top;width:68.28%;background:#cceeff;margin:0pt;padding:0pt;"> Costs incurred on contracts in progress </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 347,180,901</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"> 287,347,650 </td></tr><tr><td style="vertical-align:top;width:68.28%;margin:0pt;padding:0pt;"> Estimated earnings, net of estimated losses </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 59,349,378 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 38,976,895 </td></tr><tr><td style="vertical-align:top;width:68.28%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"> 406,530,279 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"> 326,324,545 </td></tr><tr><td style="vertical-align:top;width:68.28%;margin:0pt;padding:0pt;"> Less billings to date </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 398,885,475 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 328,112,326 </td></tr><tr><td style="vertical-align:top;width:68.28%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 7,644,804</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td 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style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:68.28%;background:#cceeff;margin:0pt;padding:0pt;"> Costs and estimated earnings in excess of billed on uncompleted contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 24,595,792</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"> 15,955,220 </td></tr><tr><td style="vertical-align:top;width:68.28%;margin:0pt;padding:0pt;"> Less billings in excess of costs and estimated earnings on uncompleted contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 16,950,988 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 17,743,001 </td></tr><tr><td style="vertical-align:bottom;width:68.28%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 7,644,804 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td 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style="font-weight:bold;">September 30, </p></td></tr><tr><td style="vertical-align:bottom;width:68.28%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;padding-left:7.2pt;text-indent:-7.2pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14%;border-bottom:1px solid 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style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 287,347,650</p></td></tr><tr><td style="vertical-align:top;width:68.28%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;padding-left:7.2pt;text-indent:-7.2pt;margin:0pt;">Estimated earnings, net of estimated losses</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid 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Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 326,324,545</p></td></tr><tr><td style="vertical-align:top;width:68.28%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;padding-left:7.2pt;text-indent:-7.2pt;margin:0pt;">Less billings to date</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 398,885,475</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 328,112,326</p></td></tr><tr><td style="vertical-align:top;width:68.28%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 7,644,804 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt;"> (1,787,781)</p></td></tr><tr><td style="vertical-align:top;width:68.28%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt;"> </p></td></tr><tr><td style="vertical-align:top;width:68.28%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;padding-left:7.2pt;text-indent:-7.2pt;margin:0pt;">Costs and estimated earnings in excess of billed on uncompleted contracts</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"> 24,595,792 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;margin:0pt;padding:0pt;"> 15,955,220 </td></tr><tr><td style="vertical-align:top;width:68.28%;margin:0pt;padding:0pt;"> Less billings in excess of costs and estimated earnings on uncompleted contracts </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 16,950,988 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 17,743,001 </td></tr><tr><td style="vertical-align:bottom;width:68.28%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 7,644,804</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.84%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> (1,787,781) </td></tr></table>34718090128734765059349378389768954065302793263245453988854753281123267644804-17877812459579215955220169509881774300176448041787781243200000229800000<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 10. </td><td style="padding:0pt;"> CLAIMS </td></tr></table> The Company does not have any claims receivable as of September 30, 2024 and 2023. Claims receivable is a component of contract assets. <table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 11. </td><td style="padding:0pt;"> PROVISION FOR LOSS </td></tr></table> The Company did not have a provision for loss at the fiscal years ended September 30, 2024 and 2023. 00<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 12. </td><td style="padding:0pt;"> PROPERTY, PLANT AND EQUIPMENT </td></tr></table> Property, plant and equipment consist of the following: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:70.6%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:70.6%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:70.6%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:70.6%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:70.6%;background:#cceeff;margin:0pt;padding:0pt;"> Land </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 3,258,838</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 2,974,354 </td></tr><tr><td style="vertical-align:top;width:70.6%;margin:0pt;padding:0pt;"> Buildings and leasehold improvements </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 11,534,943 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 10,000,570 </td></tr><tr><td style="vertical-align:top;width:70.6%;background:#cceeff;margin:0pt;padding:0pt;"> Operating equipment and vehicles </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 75,768,103 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 70,126,093 </td></tr><tr><td style="vertical-align:top;width:70.6%;margin:0pt;padding:0pt;"> Office equipment, furniture and fixtures </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-

size:10pt;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 1,235,965 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 1,225,570 </td></tr><tr><td style="vertical-align:top;width:70.6%;background:#cceeff;margin:0pt;padding:0pt;"> Assets not yet in service </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 87,772 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2,762 </td></tr><tr><td style="vertical-align:top;width:70.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 91,885,621 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 84,329,349 </td></tr><tr><td style="vertical-align:top;width:70.6%;background:#cceeff;margin:0pt;padding:0pt;"> Less accumulated depreciation </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 53,749,907 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 47,799,840 </td></tr><tr><td style="vertical-align:top;width:70.6%;margin:0pt;padding:0pt;"> Property, plant and equipment, net </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 38,135,714</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 36,529,509 </td></tr></table> . . <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:70.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:70.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.84%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:70.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.84%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:70.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:70.6%;background:#cceeff;margin:0pt;padding:0pt;"> Land </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 3,258,838</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 2,974,354 </td></tr><tr><td style="vertical-align:top;width:70.6%;margin:0pt;padding:0pt;"> Buildings and leasehold improvements </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 11,534,943 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 10,000,570 </td></tr><tr><td style="vertical-align:top;width:70.6%;background:#cceeff;margin:0pt;padding:0pt;"> Operating equipment and vehicles </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 75,768,103 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 70,126,093 </td></tr><tr><td style="vertical-align:top;width:70.6%;margin:0pt;padding:0pt;"> Office equipment, furniture and fixtures </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 1,235,965 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 1,225,570 </td></tr><tr><td style="vertical-align:top;width:70.6%;background:#cceeff;margin:0pt;padding:0pt;"> Assets not yet in service </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 87,772 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2,762 </td></tr><tr><td style="vertical-align:top;width:70.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 91,885,621 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 84,329,349 </td></tr><tr><td style="vertical-align:top;width:70.6%;background:#cceeff;margin:0pt;padding:0pt;"> Less accumulated depreciation </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 53,749,907 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 47,799,840 </td></tr><tr><td style="vertical-align:top;width:70.6%;margin:0pt;padding:0pt;"> Property, plant and equipment, net </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 38,135,714</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.15%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 36,529,509 </td></tr></table> .
32588382974354115349431000057075768103701260931235965122557087772276291885621843293495374990747799840381357143652950 9<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 13. </td><td style="padding:0pt;"> SHORT-TERM DEBT </td></tr></table> Operating Line of Credit On August 8, 2024, the Company renewed its $30.0 million line of credit with a maturity date of June 28, 2026. The interest rate on the line of credit is the "<i style="font-style:italic;">Wall Street Journal</i>" Prime Rate (the index) with a floor of 4.99%.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;">The line of credit is limited to a borrowing base calculation as summarized below:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:62.15%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td></tr><tr><td style="vertical-align:bottom;width:62.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30, 2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30, 2023</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"> </p></td></tr><tr><td style="vertical-align:bottom;width:62.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Eligible borrowing base</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;margin:0pt;padding:0pt;"> 25,089,446 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;margin:0pt;padding:0pt;"> 23,942,868 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:62.15%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:62.15%;background:#cceeff;margin:0pt;padding:0pt;"> Borrowed on line of credit </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;margin:0pt;padding:0pt;"> 4,500,000 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;margin:0pt;padding:0pt;"> 8,712,915 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:62.15%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:62.15%;background:#cceeff;margin:0pt;padding:0pt;"> Line of credit balance available </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 20,589,446</p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 15,229,953 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:62.15%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:62.15%;background:#cceeff;margin:0pt;padding:0pt;"> Interest rate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;margin:0pt;padding:0pt;"> 8.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;margin:0pt;padding:0pt;"> 8.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr></table> . The Company's $4.5 million line of credit borrowing is recorded as a long-term debt as of September 30, 2024, as compared an $8.7 million short-term borrowing at September 30, 2023. The modified financial covenants for the quarter ended June 30, 2023, and all subsequent quarters, are below: <table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">Minimum tangible net worth of $28.0 million,</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">Minimum traditional debt service coverage of 1.50x on a rolling twelve- month basis,</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">Minimum current ratio of 1.20x,</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">Maximum debt to tangible net worth ratio ("TNW") of 2.75x,</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">Each ratio and covenant shall be determined, tested, and measured as of each calendar quarter beginning June 30, 2023.</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">The Company shall maintain a ratio of Maximum Senior Funded Debt ("SFD") to Earnings before Interest, Taxes, Depreciation and Amortization ("EBDITA") equal to or less than 3.5:1. SFD shall mean any funded debt or lease of the Company, other than subordinated debt. The covenant shall be tested quarterly, at the end of each fiscal quarter, with EBITDA based on the preceding four quarters.</td></tr></table> The Company's lender has agreed to omit the effect of the PPP loan restatement from the Company's covenant compliance calculations while a final decision on PPP loan forgiveness remains in question. Thus, the Company was in compliance with all covenants at September 30, 2024. Insurance Premiums Financed The Company had previously financed insurance policy premiums on a short-term basis through a financing company prior to beginning to make quarterly installment payments for calendar year 2024. These insurance policies include workers' compensation, general liability, automobile, umbrella, and equipment policies. At September 30, 2024 and September 30, 2023, the remaining balance of the insurance premiums was $0 and $950,000, respectively. Paycheck Protection Program Loans Due to the economic

*uncertainties created by COVID-19 and limited operating funds available, the Company applied for loans under the PPP. On April 15, 2020, the Company and its subsidiaries, C.J. Hughes, Contractors Rental and Nitro, entered into separate PPP notes effective April 7, 2020, with its Lender in an aggregate principal amount of $13.1 million pursuant to the PPP Loans. In a special meeting held on April 27, 2020, the Board of Directors of the Company unanimously voted to return $3.3 million of the PPP Loans after discussing the financing needs of the Company and subsidiaries. That left the Company and subsidiaries with $9.8 million in PPP Loans to fund operations. During fiscal year 2021, the Company received notice that the SBA had granted forgiveness of the $9.8 million of PPP Loans and the SBA repaid the Lender in full. The forgiveness was recorded as other income for the fiscal year ended September 30, 2021. During April 2023, management received notification from the SBA that one of the Company's forgiveness applications related to the PPP Loans was under review. As part of the review, the SBA requested additional payroll information. Additionally, the SBA requested information regarding the ability of the Company's affiliates to meet SBA size standards and/or PPP corporate maximum limits. The requested information was subsequently provided to the SBA through the Lender. The Company recognizes that there is a possibility that the SBA could reverse its previous determination on the forgiveness of the PPP Loans. As a result of this uncertainty, the Company restated the previously issued audited financial statements of the Company for fiscal 2022 and 2021. The Company has recorded a short-term borrowing due to the SBA inquiry for the full $9.8 million, plus accrued interest.</p><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt 0pt 9pt 0pt;">During July 2023, management received notification from the SBA that two additional forgiveness applications related to the PPP Loans were under review. As part of the review, the SBA requested information regarding the ability of the Company's affiliates to meet SBA size standards and/or PPP corporate maximum limits. The requested information was subsequently provided to the SBA through the Lender.</p><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;">Borrowers must retain PPP documentation for at least six years after the date the loan is forgiven or paid in full, and the SBA and SBA Inspector General must be granted these files upon request. The SBA could revisit its forgiveness decision and determine that the Company does not qualify in whole or in part for loan forgiveness and demand repayment of the loans. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Company's certification. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Company's business, financial condition and results of operations and prospects.</p>30000000Wall Street Journal" Prime Rate0.0499<p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:62.15%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div 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</p></td></tr><tr><td style="vertical-align:bottom;width:62.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"><p 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available</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 20,589,446 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 15,229,953 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:62.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> *

</td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:62.15%;background:#cceeff;margin:0pt;padding:0pt;"> Interest rate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;margin:0pt;padding:0pt;"> 8.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.09%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:1.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.65%;background:#cceeff;margin:0pt;padding:0pt;"> 8.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr>
</table>250894462394286845000008712915205894461522995 30.080.085450000087000002800000 01.50x1.20x2.75x3.5095000013100000330000098000009800000980000098000000 14. </td><td style="padding:0pt;"> SHORT-TERM AND LONG-TERM DEBT </td></tr></table> A summary of short-term and long-term debt as of September 30, 2024 and 2023 is as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%"><tr style="height:1pt;"><td style="vertical-align:bottom;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td 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#000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.39%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Line of credit payable to bank, monthly interest at 8.0%, final payment due by June 28, 2025, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 4,500,000</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 8,712,915 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Equipment line of credit with a total of $9.3 million and $8.5 million of $9.3 million available borrowed at June 30, 2024 and September 30, 2023, respectively, fixed interest at 7.25% of outstanding balance due in monthly installments between June 1, 2023 and December 1, 2023. Payments of $202,809 due in monthly installments, including fixed interest at 7.25%, beginning January 2024 with final payment due February 2028, secured by equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 7,802,313 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 8,487,085 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Paycheck Protection Program loans from Small Business Administration, 1.0% simple interest, initially forgiven in the fiscal year ended September 30, 2021. Final forgiveness decision has not been determined. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 10,292,676 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 10,184,320 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Term note payable to United Bank, WV Pipeline acquisition, due in monthly installments of $64,853 interest at 4.25%, final payment due by March 25, 2026, secured by receivables and equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 1,134,185 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 1,790,051 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to finance companies, due in monthly installments totaling $76,000 at September 30, 2024 and $50,000 at September 30, 2023, including interest ranging from 0.00% to 6.0%, final payments due October 2024 through August 2026, secured by equipment. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 1,787,009 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> 1,290,148 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Note payable to finance company for insurance premiums financed, due in monthly installments totaling $327,000 in calendar year 2023 and $282,000 in calendar year 2022, including interest rate at 6.70%, final payment due December 2023. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 950,235 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to bank, due in monthly installments totaling $7,848, including interest at 4.82%, final payment due November 2034 secured by building and property. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 762,670 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 813,242 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-

align:justify;margin:0pt;">Notes payable to bank, due in monthly installments totaling $12,580, including interest at 9.5%, final payment due November 2025 secured by building and property, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 294,761 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to bank, due in monthly installments totaling $59,932, including fixed interest at 6.0%, final payment due October 2027 secured by receivables and equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 2,024,847 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 2,601,404 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to David Bolton and Daniel Bolton, due in annual installments totaling $500,000, including interest at 3.25%, final payment due December 31, 2026, unsecured. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 940,000 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 1,660,000 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to bank, interest at 4.25% of outstanding balance due in monthly installments between January 2021 and January 2022 with note payments beginning February 2022. Payments due in monthly installments totaling $68,150, including interest at 9.5%, final payment due January 2026, secured by equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 1,873,831 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Term note payable to United Bank, Tri-State Paving acquisition, due in monthly installments of $129,910, including interest at 4.50%, final payment due by June 1, 2027, secured by receivables and equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 4,359,883 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 5,698,761 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to Corns Enterprises, $1,000,000 with fair value of $936,000, due in annual installments totaling $250,000, including interest at 3.50%, final payment due April 29, 2026, unsecured. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-

align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 250,000 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 468,523 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Total debt </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 33,853,583</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 44,825,276 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Less current maturities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 16,665,591 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 25,954,747 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Total long-term debt </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 17,187,992</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 18,870,529 </td></tr></table> At September 30, 2024, future expected payments due on short-term and long-term debt are as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:top;width:84.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:84.61%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 16,665,591 </td></tr><tr><td style="vertical-align:top;width:84.61%;margin:0pt;padding:0pt;"> 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 10,238,734 </td></tr><tr><td style="vertical-align:top;width:84.61%;background:#cceeff;margin:0pt;padding:0pt;"> 2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 4,591,906 </td></tr><tr><td style="vertical-align:top;width:84.61%;margin:0pt;padding:0pt;"> 2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> 1,775,120 </td></tr><tr><td style="vertical-align:top;width:84.61%;background:#cceeff;margin:0pt;padding:0pt;"> 2029 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"> 62,726 </td></tr><tr><td style="vertical-align:top;width:84.61%;margin:0pt;padding:0pt;"> Thereafter </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 519,506 </td></tr><tr><td style="vertical-align:bottom;width:84.61%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 33,853,583</p></td></tr></table><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;"> </p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:65.71%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></div></div></td></tr><tr><td style="vertical-align:bottom;width:65.71%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.44%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30,</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.39%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30,</p></td></tr><tr><td style="vertical-align:bottom;width:65.71%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.39%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">2023</p></td></tr><tr><td style="vertical-align:bottom;width:65.71%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;"> </p></td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:justify;margin:0pt;">Line of credit payable to bank, monthly interest at 8.0%, final payment due by June 28, 2025, guaranteed by certain directors of the Company.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 4,500,000 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 8,712,915 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;">   </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Equipment line of credit with a total of $9.3 million and $8.5 million of $9.3 million available borrowed at June 30, 2024 and September 30, 2023, respectively, fixed interest at 7.25% of outstanding balance due in monthly installments between June 1, 2023 and December 1, 2023. Payments of $202,809 due in monthly installments, including fixed interest at 7.25%, beginning January 2024 with final payment due February 2028, secured by equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 7,802,313 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 8,487,085 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> 10,184,320 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"><p style="font-family:'Times

New Roman','Times','serif';font-size:7pt;text-align:justify;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Term note payable to United Bank, WV Pipeline acquisition, due in monthly installments of $64,853 interest at 4.25%, final payment due by March 25, 2026, secured by receivables and equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 1,134,185 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 1,790,051 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to finance companies, due in monthly installments totaling $76,000 at September 30, 2024 and $50,000 at September 30, 2023, including interest ranging from 0.00% to 6.0%, final payments due October 2024 through August 2026, secured by equipment. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 1,787,009 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 1,290,148 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Note payable to finance company for insurance premiums financed, due in monthly installments totaling $327,000 in calendar year 2023 and $282,000 in calendar year 2022, including interest rate at 6.70%, final payment due December 2023. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 950,235 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to bank, due in monthly installments totaling $7,848, including interest at 4.82%, final payment due November 2034 secured by building and property. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 762,670 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 813,242 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to bank, due in monthly installments totaling $12,580, including interest at 9.5%, final payment due November 2025 secured by building and property, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 294,761 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-

align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;">   </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to bank, due in monthly installments totaling $59,932, including fixed interest at 6.0%, final payment due October 2027 secured by receivables and equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 2,024,847 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 2,601,404 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to David Bolton and Daniel Bolton, due in annual installments totaling $500,000, including interest at 3.25%, final payment due December 31, 2026, unsecured. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 940,000 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 1,660,000 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 1,873,831 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;">   </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Term note payable to United Bank, Tri-State Paving acquisition, due in monthly installments of $129,910, including interest at 4.50%, final payment due by June 1, 2027, secured by receivables and equipment, guaranteed by certain directors of the Company. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 4,359,883 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 5,698,761 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;">   </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Notes payable to Corns Enterprises, $1,000,000 with fair value of $936,000, due in annual installments totaling $250,000, including interest at 3.50%, final payment due April 29, 2026, unsecured. </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"> 250,000 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 468,523 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-

align:bottom;white-space:nowrap;width:12.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Total debt </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 33,853,583</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;margin:0pt;padding:0pt;"> 44,825,276 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> 16,665,591 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 25,954,747 </td></tr><tr><td style="vertical-align:top;width:65.71%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.67%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:65.71%;background:#cceeff;margin:0pt;padding:0pt;"> Total long-term debt </td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.72%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 17,187,992</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.72%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 18,870,529 </td></tr>
</table>0.0845000008712915930000085000093000000.072520280900.072578023138487085 0.011029267610184320648530.042511341851790051760005000000.061787009
style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;"> <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:top;width:84.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:84.61%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 16,665,591</p></td></tr><tr><td style="vertical-align:top;width:84.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">2026</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 10,238,734</p></td></tr><tr><td style="vertical-align:top;width:84.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">2027</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 4,591,906</p></td></tr><tr><td style="vertical-align:top;width:84.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">2028</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 1,775,120</p></td></tr><tr><td style="vertical-align:top;width:84.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">2029</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 62,726</p></td></tr><tr><td style="vertical-align:top;width:84.61%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">Thereafter</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 519,506</p></td></tr><tr><td style="vertical-align:bottom;width:84.61%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.33%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.35%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.68%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 33,853,583 </td></tr></table> 166655911023873445919061775120627265195063385358 3<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 15. </td><td style="padding:0pt;"> INCOME TAXES </td></tr></table> The components of income taxes are as follows: <table style="border-

collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td colspan="5" style="vertical-align:bottom;white-space:nowrap;width:23.76%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Year Ended September 30, </td></tr><tr><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.7%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Federal </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> Current </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 7,218,772</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;margin:0pt;padding:0pt;"> 432,251 </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (364,036) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,865,019 </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 6,854,736 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2,297,270 </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> State </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Current </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;margin:0pt;padding:0pt;"> 1,576,518 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;margin:0pt;padding:0pt;"> 127,568 </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> Deferred </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"><p style="font-

family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (15,587) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 550,412 </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,560,931 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 677,980 </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Total income tax expense (benefit) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 8,415,667</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 2,975,250 </td></tr></table> The Company's income tax expense and deferred tax assets and liabilities reflect management's best estimate of current and future taxes to be paid. Significant judgments and estimates are required in the determination of the consolidated income tax expense. The Company's provision for income taxes is computed by applying a federal rate of 21.0% and a blended state rate of approximately 5.0% to 6.0% to taxable income or loss after consideration of non-taxable and non-deductible items. The income tax expense for the fiscal year ended September 30, 2024 was $8.4 million as compared to $3.0 million for the fiscal year ended September 30, 2023. The increase was due to an increase in taxable income for the fiscal year ended September 30, 2024, as compared to the fiscal year ended September 30, 2023. The effective income tax rate for the fiscal year ended September 30, 2024 was 25.1%, as compared to an effective income tax rate of 28.7% for the fiscal year ended September 30, 2023. Effective income tax rates are estimates and may vary from period to period due to changes in the amount of taxable income or loss, non-taxable and non-deductible expenses. <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:28.21%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:67.34%;background:#cceeff;margin:0pt;padding:0pt;"> Statutory rate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;background:#cceeff;margin:0pt;padding:0pt;"> 21.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;background:#cceeff;margin:0pt;padding:0pt;"> 21.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:top;width:67.34%;margin:0pt;padding:0pt;"> State income taxes </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> 4.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> 6.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:top;width:67.34%;background:#cceeff;margin:0pt;padding:0pt;"> Meals and other </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (0.6) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-

space:nowrap;width:12.87%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:top;width:67.34%;margin:0pt;padding:0pt;"> Effective tax rate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 25.1 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 28.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> % </td></tr></table> . Deferred income taxes arise from temporary differences between the tax basis of assets and liabilities and their reported amounts in the consolidated financial statements, which will result in taxable or deductible amounts in the future. A valuation allowance is established when necessary to reduce deferred tax assets to the amount expected to be realized. The Company had $0 and $3.0 million of federal net operating loss carryforwards at September 30, 2024 and 2023, respectively. The Company had $20.5 million and $23.3 million of state net operating loss carryforwards at September 30, 2024 and 2023, respectively. The state net operating loss carryforwards begin to expire in 2025.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;">The income tax effects of temporary differences giving rise to the deferred tax assets and liabilities are as follows:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;">.</p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="position:absolute;top:0pt;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></div></div></td></tr><tr><td style="vertical-align:bottom;width:64.44%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> .</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.12%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30, </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.12%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30, </p></td></tr><tr><td style="vertical-align:bottom;width:64.44%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> .</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.12%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.12%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">2023</p></td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Deferred tax liabilities</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt;">.</p></td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 6pt;">Property and equipment</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> 7,437,645 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 8,141,025</p></td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 6pt;">Other</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 1,509,487</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 588,632</p></td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0pt 6pt;">Total deferred tax liabilities</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8,947,132 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8,729,657 </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Deferred income tax assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> Accruals & Other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 2,325,671</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"> 948,704 </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Net operating loss carryforward-States </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> 663,548 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> 910,443 </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> Net operating loss valuation allowance-States </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (532,975) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Total deferred tax assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 2,456,244</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,859,147 </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Total net deferred tax liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 6,490,888</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 6,870,510 </td></tr></table> . The Company does not believe that it has any unrecognized tax benefits included in its consolidated financial statements that require recognition. The Company has not had any settlements in the current period with taxing authorities, nor has it recognized tax benefits as a result of a lapse of the applicable statute of limitations. The Company recognizes interest and penalties accrued related to unrecognized tax benefits, if applicable, in general and administrative expenses. . <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> . </td><td colspan="5" style="vertical-align:bottom;white-space:nowrap;width:23.76%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Year Ended September 30, </td></tr><tr><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:10.7%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:73.88%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Federal </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> <span

style="visibility:hidden;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> Current </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 7,218,772</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;margin:0pt;padding:0pt;"> 432,251 </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (364,036) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,865,019 </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 6,854,736 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2,297,270 </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> State </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Current </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;margin:0pt;padding:0pt;"> 1,576,518 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;margin:0pt;padding:0pt;"> 127,568 </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> Deferred </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (15,587) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 550,412 </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,560,931 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 677,980 </td></tr><tr><td style="vertical-align:top;width:73.88%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:73.88%;background:#cceeff;margin:0pt;padding:0pt;"> Total income tax expense (benefit) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.24%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 8,415,667</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.34%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:9.22%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 2,975,250 </td></tr></table>7218772432251-364036186501968547362297270157651812756 8-155875504121560931677980841566729752500.210.050.068400000300000000.2510.287 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-

left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:67.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:28.21%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:67.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:67.34%;background:#cceeff;margin:0pt;padding:0pt;"> Statutory rate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;background:#cceeff;margin:0pt;padding:0pt;"> 21.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;background:#cceeff;margin:0pt;padding:0pt;"> 21.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:top;width:67.34%;margin:0pt;padding:0pt;"> State income taxes </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> 4.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;margin:0pt;padding:0pt;"> 6.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:top;width:67.34%;background:#cceeff;margin:0pt;padding:0pt;"> Meals and other </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (0.6) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:top;width:67.34%;margin:0pt;padding:0pt;"> Effective tax rate </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 25.1 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:12.87%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 28.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.47%;margin:0pt;padding:0pt;"> % </td></tr></table>0.210.210.0470.06-0.0060.0170.2510.28703000000205000002330000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:64.44%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.12%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.12%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:64.44%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.12%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:15.12%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> Deferred tax liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-

align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Property and equipment </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 7,437,645</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> 8,141,025 </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> Other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,509,487 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 588,632 </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Total deferred tax liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 8,947,132</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8,729,657 </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Deferred income tax assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> — </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> Accruals & Other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 2,325,671</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;margin:0pt;padding:0pt;"> 948,704 </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Net operating loss carryforward-States </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> 663,548 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;margin:0pt;padding:0pt;"> 910,443 </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> Net operating loss valuation allowance-States </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (532,975) </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Total deferred tax assets </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 2,456,244</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,859,147 </td></tr><tr><td style="vertical-align:top;width:64.44%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:64.44%;margin:0pt;padding:0pt;"> Total net deferred tax liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-

align:right;margin:0pt 3pt 0pt 0pt;"> 6,490,888 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.67%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:13.44%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 6,870,510</p></td></tr></table>74376458141025150948758863289471328729657232567194870466354891044353297524562441859147649088868705 10<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;font-weight:bold;margin-bottom:12pt;margin-top:0pt;"><b style="font-weight:bold;text-decoration-color:#000000;text-decoration-line:none;">16.</p></td><td style="padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;font-weight:bold;margin-bottom:12pt;margin-top:0pt;"><b style="font-weight:bold;text-decoration-color:#000000;text-decoration-line:none;">EARNINGS PER SHARE</p></td></tr></table><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;">Earnings per share for the years ended September 30, 2024, and 2023 are as follow:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">Twelve Months Ended</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"><b style="font-weight:bold;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">Twelve Months Ended</p></td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30, </p></td><td 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The diluted weighted average shares outstanding calculation included a 37,749 dilutive effect for 51,227 unvested restricted stock awards. . <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;margin:0pt;padding:0pt;"> Twelve Months Ended </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:14.24%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:68.48%;margin:0pt;padding:0pt;"> Net income </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 25,105,010</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;background:#cceeff;margin:0pt;padding:0pt;"> 7,401,420 </td></tr><tr><td style="vertical-align:top;width:68.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-

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Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 1.51</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.51%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.49%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:12.75%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 0.44 </td></tr></table>25105010740142016570289166460861660803816670963 1.520.441.510.443774951227<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 17. </td><td style="padding:0pt;"> STOCK REPURCHASE PLAN </td></tr></table> On July 6, 2022, the Company's Board of Directors authorized a share repurchase program (the "Program"), pursuant to which the Company may, from time to time, purchase shares of its common stock for an aggregate repurchase not to exceed 1,000,000 shares, which is approximately 6.0% of its outstanding common stock. The Program, which started on August 16, 2022 and has no expiration date, does not obligate the Company to purchase any number of shares, and there is no guarantee as to the exact number of shares to be repurchased by the Company. The repurchases of Energy Services of America Corporation's shares of its common stock during the twelve months ended September 30, 2024 was as follows: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:27.76%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.18%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.68%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:22.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:19.9%;margin:0pt;padding:0pt;"> <div

style="bottom:0pt;position:absolute;width:100%;"> </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:27.76%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.18%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.68%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:22.39%;margin:0pt;padding:0pt;"> </td><td 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#000000;margin:0pt;padding:0pt;"> Plans or Programs </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:19.9%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> the Plans or Programs </td></tr><tr><td style="vertical-align:bottom;width:27.76%;background:#cceeff;margin:0pt;padding:0pt;"> May 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 6,901 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.18%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 6.00</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.68%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:22.39%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 41,379 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td 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size:1pt;visibility:hidden;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.18%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.68%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:22.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:19.9%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:27.76%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.18%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.68%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:22.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:19.9%;margin:0pt;padding:0pt;"> Maximum Number of </td></tr><tr><td style="vertical-align:bottom;width:27.76%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td 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space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:19.9%;margin:0pt;padding:0pt;"> </td></tr></table> 690164137989309969016413 79<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 18. </td><td style="padding:0pt;"> LONG TERM INCENTIVE PLAN </td></tr></table> On February 16, 2022, the stockholders of Energy Services approved the Company's 2022 Equity Incentive Plan (the "Equity Incentive Plan"), which provides for the grant of stock-based awards to officers and employees of the Company and its subsidiaries. The maximum number of shares of stock, in the aggregate, that may be granted under the Equity Incentive Plan as stock options, restricted stock or restricted stock units is 1,500,000 shares. A description of the material terms of the Equity Incentive Plan is contained in the Company's definitive proxy statement for the Annual Meeting of Stockholders filed with the Securities and Exchange Commission on January 11, 2022. The amount recognized for compensation expense for the twelve months ended September 30, 2024 was approximately $50,000. A table of restricted stock grants awarded during the twelve months ended September 30, 2024 are below: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:86.25%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:12.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;margin:0pt;padding:0pt;"> </td><td 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style="font-weight:bold;">Outstanding at </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.47%;margin:0pt;padding:0pt;"> convertible at </td></tr><tr><td style="vertical-align:bottom;width:12.31%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:14.78%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:14.78%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:14.78%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:9.87%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:9.47%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:12.31%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.87%;background:#cceeff;margin:0pt;padding:0pt;"> 1,435,439 </td><td 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restricted stock award vesting </td></tr><tr><td style="vertical-align:bottom;width:46.93%;background:#cceeff;margin:0pt;padding:0pt;"> FY 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;background:#cceeff;margin:0pt;padding:0pt;"> 21,520 </td></tr><tr><td style="vertical-align:bottom;width:46.93%;margin:0pt;padding:0pt;"> FY 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;margin:0pt;padding:0pt;"> 21,520 </td></tr><tr><td style="vertical-align:bottom;width:46.93%;background:#cceeff;margin:0pt;padding:0pt;"> FY 2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8,187 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:46.93%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 51,227 </td></tr></table> 150000050000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:86.25%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:12.31%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;margin:0pt;padding:0pt;"> </td><td 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style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.47%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:12.31%;margin:0pt;padding:0pt;"> </td><td 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align:center;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.87%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.47%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:12.31%;background:#cceeff;margin:0pt;padding:0pt;"> 1,460,000 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;background:#cceeff;margin:0pt;padding:0pt;"> 24,561 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:14.78%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.87%;background:#cceeff;margin:0pt;padding:0pt;"> 1,435,439 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.53%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.47%;background:#cceeff;margin:0pt;padding:0pt;"> — </td></tr></table>14600002456114354 39 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:46.93%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:46.93%;background:#cceeff;margin:0pt;padding:0pt;"> FY 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;background:#cceeff;margin:0pt;padding:0pt;"> 21,520 </td></tr><tr><td style="vertical-align:bottom;width:46.93%;margin:0pt;padding:0pt;"> FY 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;margin:0pt;padding:0pt;"> 21,520 </td></tr><tr><td style="vertical-align:bottom;width:46.93%;background:#cceeff;margin:0pt;padding:0pt;"> FY 2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 8,187 </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:46.93%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:46.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 51,227 </td></tr></table> 2152021520818751227<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 19. </td><td style="padding:0pt;"> RELATED PARTY TRANSACTIONS </td></tr></table> We intend that all transactions between us and our executive officers, directors, holders of 10% or more of the shares of any class of our common stock and affiliates thereof, will be on terms no less favorable than those terms given to unaffiliated third parties and will be approved by a majority of our independent outside directors not having any interest in the transaction. On April 29, 2022, the Company entered into a $1.0 million promissory note agreement with Corns Enterprises as partial consideration for the purchase of Tri-State Paving. This four-year agreement requires $250,000 principal installment payments on or before the end of each twelve (12) full calendar month period beginning April 29, 2022. Interest payments due shall be calculated on the principal balance remaining and shall be at the stated rate of 3.5% per year. The Company has made $750,000 in principal payments on this note as of September 30, 2024. Subsequent to the April 29, 2022 acquisition of Tri-State Paving, the Company entered into an operating lease for facilities in Hurricane, West Virginia with Corns Enterprises. This thirty-six-month lease is treated as a right-of-use asset and has payments of $7,000 per month. The total net present value at inception was $236,000 with a carrying value of $46,000 at September 30, 2024. SQP made an equity investment of $156,000 in 1030 Quarrier Development, LLC ("Development") in August 2022. Development is a variable interest entity ("VIE") that is 75% owned by 1030 Quarrier Ventures, LLC ("Ventures") and 25% owned by SQP. SQP is not the primary beneficiary of the VIE and therefore will not consolidate Development into its consolidated financial statements. Instead, SQP will apply the equity method of accounting for its investment in Development. Development, a 1% owner, and United Bank, a 99% owner, formed 1030 Quarrier Landlord, LLC ("Landlord"). Landlord decided to pursue the following development project (the "Project"): a historical building at 1030 Quarrier Street, Charleston, West Virginia as well as associated land (the "Property") was purchased to be developed/rehabilitated into a commercial project including apartments and commercial space. Upon the completion of development, the Property will be used to generate rental income. SQP has been awarded the construction contract for the Project. United Bank provided $5.0 million in loans to fund the Project. SQP and Ventures have jointly provided an unconditional guarantee for the $5.0 million of obligations associated with the Project. CJ Hughes entered into an agreement, cancelable at any time, with Construction Specialty Services ("CSS"), which is owned by Chuck Austin, the President of CJ Hughes. CSS rents equipment, periodically, to and as requested by CJ Hughes. The equipment rental rates are below the rates that the equipment can be rented from any unaffiliated rental company. CJ Hughes is not obliged to rent any equipment and does so only when CJ Hughes does not have equipment available of its own and would otherwise need to rent such equipment as the demand increases throughout the construction season. In the fiscal years 2023 and 2024, the rental amounts for these specific years were $387,000, and $318,000, respectively. Other than mentioned above, there were no new material related party transactions entered into during the fiscal year ended September 30, 2024. Certain Energy Services subsidiaries routinely engage in transactions in the normal course of business with each other, including sharing employee benefit plan coverage, payment for insurance and other expenses on behalf of other affiliates, and other services incidental to business of each of the affiliates. All revenue and related expense transactions, as well as the related accounts payable and accounts receivable have been eliminated in consolidation. 10% or more1000000P4Y2500000.035750000700023600046000156000 0.750.250.010.995000000500000038700031800 0<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 20. </td><td style="padding:0pt;"> LEASE OBLIGATIONS </td></tr></table> The Company leases office space for SQP for $1,500 per month. The lease, which was originally signed on March 25, 2021, is for a period of two years with five one-year renewals available immediately following the end of the base term. The Company has only committed to a one-year renewal and is evaluating whether to renew for additional periods. <p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt 0pt 12pt 0pt;">The Company had two lease agreements for construction equipment with a combined amount of $160,000 that were paid in full as of September 30, 2024. The leases had a term of twenty-two months with a stated interest rate of 0%, combined monthly installment payments of $6,645 and were cancellable at any time without penalty. The Company exercised the right to purchase the equipment at the expiration of the leases by applying the two-month deposit paid. The related assets and finance lease obligations associated with these lease agreements had been included in the consolidated balance sheets within property, plant and equipment and long-term debt. The Company has two right-of-use operating leases acquired on April 29, 2022, as part of the Tri-State Paving, LLC transaction. The first operating lease, for the Hurricane, West Virginia facility, had a net present value of $236,000 at inception, and a carrying value of $46,000 at September 30, 2024. The 4.5% interest rate on the operating leases is based on the Company's incremental borrowing rate at inception. The second operating lease, for the Chattanooga, Tennessee facility, had a net present value of $144,000 at inception, and expired on August 31, 2024. The lease was renewed for a two-year period with a net present value of $140,000 and had a carrying value of $123,000 at September 30, 2024. The 8.5% interest rate on the operating leases is based on the Company's incremental borrowing rate at inception. The Company has a right-of-use operating lease with Enterprise acquired on August 11, 2022, as part of the Ryan Environmental acquisition. This lease agreement was initially for thirty-one vehicles with a net present value of $1.2 million. The Company subsequently netted forty-three additional leased vehicles with a net present value of $2.0 million. The right-of-use operating lease has a carrying value of $2.2 million at September 30, 2024. Each vehicle leased under the master lease program has its own implicit rate. The Company had a right-of-use operating lease with RICA Developers, LLC acquired on August 12, 2022, as part of the Ryan Environmental acquisition. This lease, for the Bridgeport, West Virginia facility, had a net present value of $140,000 at inception and no carrying value at September 30, 2023. The 4.5% interest rate on the operating lease was based on the Company's incremental borrowing rate at inception. The Company has signed a one-year renewal agreement effective October 1, 2023 through September 30, 2024. The lease had a net present value of $125,000 at inception and no carrying value at September 30, 2024. The 8.5% interest rate on the operating lease was based on the Company's incremental borrowing rate at inception. As of September 30, 2024, the Company has only committed to a one-year renewal and is evaluating whether to renew for additional periods. The Company has a right-of-use operating lease acquired on March 28, 2023. This lease, for the Winchester, Kentucky facility, had a net present value of $290,000 at inception and a carrying value of $161,000 at September 30, 2024. The 7.5% interest rate on the operating lease is based on the Company's incremental borrowing rate at inception.</p><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt 0pt 12pt 0pt;">Schedules related to the Company's operating leases at fiscal year ended September 30, 2024 can be found below:</p><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;min-height:0.0pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;">Operating Lease-Weighted Average Remaining Term</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"> </p></td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Years left</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;margin:0pt 0pt 0.05pt 0pt;">   </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Remaining liability </p></td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;margin:0pt 0pt 0.05pt 0pt;">   </p></td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Lease end</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;margin:0pt 0pt 0.05pt 0pt;">   </p></td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">Fiscal year end</p></td></tr><tr><td style="vertical-align:bottom;width:54.91%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Operating lease 1</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;">0.5</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;background:#cceeff;margin:0pt;padding:0pt;"> 45,833 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;background:#cceeff;margin:0pt;padding:0pt;"> 3/31/2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"> Operating lease 2 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> 1.9 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;margin:0pt;padding:0pt;"> 122,701 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> 8/31/2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> 2026 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 3 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;background:#cceeff;margin:0pt;padding:0pt;">   </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;background:#cceeff;margin:0pt;padding:0pt;"> 4.0 </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;background:#cceeff;margin:0pt;padding:0pt;"> 2,203,465 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;background:#cceeff;margin:0pt;padding:0pt;"> 9/30/2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;background:#cceeff;margin:0pt;padding:0pt;"> 2028 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"> Operating lease 4 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> 0.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> 9/30/2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> 2024 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 5 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;background:#cceeff;margin:0pt;padding:0pt;"> 1.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 160,928 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;background:#cceeff;margin:0pt;padding:0pt;"> 3/31/2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;background:#cceeff;margin:0pt;padding:0pt;"> 2026 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 2,532,927 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:54.91%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"> Weighted average remaining term </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;margin:0pt;padding:0pt;"> 3.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> years </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> </td></tr></table> .
<table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:84.97%;background:#cceeff;margin:0pt;padding:0pt;"> Operating Lease Maturity Schedule </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;margin:0pt;padding:0pt;"> 1,110,028 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;background:#cceeff;margin:0pt;padding:0pt;"> 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;background:#cceeff;margin:0pt;padding:0pt;"> 1,004,022 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"><p style="font-

family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;margin:0pt;padding:0pt;"> 804,467 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;background:#cceeff;margin:0pt;padding:0pt;"> 2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 129,749 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;margin:0pt;padding:0pt;"> 3,048,266 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;background:#cceeff;margin:0pt;padding:0pt;"> Less amounts representing interest </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (515,339) </td></tr><tr><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> Present value of operating lease liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 2,532,927</p></td></tr></table><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:60.69%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">Twelve Months Ended</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">Twelve Months Ended</p></td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30,</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">September 30,</p></td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"><b style="font-weight:bold;">Operating Lease Expense</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">2023</p></td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Amortization</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">Operating lease 1</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 87,167 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 72,267 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 2 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 74,042 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 62,001 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 3 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 688,869 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 568,114 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 4 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 124,701 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 113,480 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 101,243 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 28,191 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Total amortization </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,076,022 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 844,053 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Interest </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 1 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 3,833</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 7,355 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 2 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 1,892 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 3,825 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 3 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 219,414 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 87,416 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 4 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 4,899 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 2,802 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 14,250 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 11,391 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Total interest </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 244,288 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 112,789 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Total amortization and interest </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:3px double

#000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 1,320,310</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">-</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 956,842 </td></tr></table> - - <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> - </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:60.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Cash Paid for Operating Leases </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> - </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 1 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 91,000</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">-</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 79,622 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 2 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 75,934 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 65,826 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 3 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 908,283 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 655,530 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 4 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 129,600 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 116,282 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 115,493 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 39,582 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman', 'Times', 'serif';font-size:10pt;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman', 'Times', 'serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 1,320,310</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman', 'Times', 'serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman', 'Times', 'serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 956,842 </td></tr></table> The Company rents equipment for use on construction projects with rental agreements being week to week or month to month. Rental expense can vary by fiscal year due to equipment requirements on construction projects and the availability of Company owned equipment. Rental expense, which is included in cost of goods sold on the consolidated statements of income, was $16.3 million and $12.1 million for the years ended September 30, 2024, and 2023, respectively.
1500P2Y5P1YP1Y2160000P22M06645false2236000460000.045144000P2Y1400001230000.085311200000432000000220000014000000.045P1Y12500000.085P1Y29000001(style="font-family:'Times New Roman', 'Times', 'serif';font-size:10pt;min-height:0.0pt;margin:0pt;"> <table style="border-collapse:collapse;font-size:16pt;height:max-content;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:54.91%;margin:0pt;padding:0pt;"> Operating Lease-Weighted Average Remaining Term </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Years left </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Remaining liability </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Lease end </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Fiscal year end </td></tr><tr><td style="vertical-align:bottom;width:54.91%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 1 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;background:#cceeff;margin:0pt;padding:0pt;"> 0.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;background:#cceeff;margin:0pt;padding:0pt;"> 45,833 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;background:#cceeff;margin:0pt;padding:0pt;"> 3/31/2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;background:#cceeff;margin:0pt;padding:0pt;"> 2025 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"> Operating lease 2 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> 1.9 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;margin:0pt;padding:0pt;"> 122,701 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> 8/31/2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> 2026 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 3 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;background:#cceeff;margin:0pt;padding:0pt;"> 4.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;background:#cceeff;margin:0pt;padding:0pt;"> 2,203,465 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;background:#cceeff;margin:0pt;padding:0pt;"> 9/30/2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;background:#cceeff;margin:0pt;padding:0pt;"> 2028 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">Operating lease 4 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> 0.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> 9/30/2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> 2024 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 5 </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;background:#cceeff;margin:0pt;padding:0pt;"> 1.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 160,928 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;background:#cceeff;margin:0pt;padding:0pt;"> 3/31/2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;background:#cceeff;margin:0pt;padding:0pt;"> 2026 </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 2,532,927 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:54.91%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;background:#cceeff;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;width:54.91%;margin:0pt;padding:0pt;">Weighted average remaining term </td><td style="vertical-align:bottom;white-space:nowrap;width:0.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.9%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.39%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.12%;margin:0pt;padding:0pt;"> 3.7 </td><td style="vertical-align:bottom;white-space:nowrap;width:3.9%;margin:0pt;padding:0pt;"> years </td><td style="vertical-align:bottom;white-space:nowrap;width:7.51%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:9.54%;margin:0pt;padding:0pt;"> </td></tr></table> . <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:60.69%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating Lease Expense </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> <span style="font-size:8pt;font-

weight:bold;visibility:hidden;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Amortization </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 1 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 87,167</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 72,267 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 2 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 74,042 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 62,001 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 3 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 688,869 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 568,114 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 4 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 124,701 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 113,480 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 101,243 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 28,191 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Total amortization </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 1,076,022 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 844,053 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Interest </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 1 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 3,833</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 7,355 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 2 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 1,892 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 3,825 </td></tr><tr><td style="vertical-

align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 3 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 219,414 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 87,416 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 4 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 4,899 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 2,802 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 14,250 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 11,391 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Total interest </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 244,288 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 112,789 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Total amortization and interest </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 1,320,310</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 956,842 </td></tr></table> <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:60.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Cash Paid for Operating Leases </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 1 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 91,000</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td

style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 79,622 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 2 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;">
</td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 75,934 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;">
</td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 65,826 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 3 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 908,283 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;margin:0pt;padding:0pt;"> 655,530 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> Operating lease 4 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 129,600 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;">
</td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;margin:0pt;padding:0pt;"> 116,282 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;background:#cceeff;margin:0pt;padding:0pt;"> Operating lease 5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;">
115,493 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 39,582 </td></tr><tr><td style="vertical-align:bottom;width:60.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 1,320,310 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.85%;margin:0pt;padding:0pt;">
</td><td style="vertical-align:bottom;white-space:nowrap;width:1.75%;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.04%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 956,842 </td></tr>
</table>P0Y6M45833P1Y10M24D122701P4Y2203465P0YP1Y6M1609282532927P3Y8M12D <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> <div
style="bottom:0pt;position:absolute;width:100%;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"><div
style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> <div
style="bottom:0pt;position:absolute;width:100%;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;margin:0pt;padding:0pt;"><div
style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"> </td></tr><tr><td style="vertical-align:bottom;width:84.97%;background:#cceeff;margin:0pt;padding:0pt;"> Operating Lease Maturity Schedule </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;">
</td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;margin:0pt;padding:0pt;"> 1,110,028 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;background:#cceeff;margin:0pt;padding:0pt;"> 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;background:#cceeff;margin:0pt;padding:0pt;"> 1,004,022 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> 2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;">
</td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;margin:0pt;padding:0pt;"> 804,467 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;background:#cceeff;margin:0pt;padding:0pt;"> 2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 129,749 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;margin:0pt;padding:0pt;"> 3,048,266 </td></tr><tr><td style="vertical-align:bottom;width:84.97%;background:#cceeff;margin:0pt;padding:0pt;"> Less amounts representing interest </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> (515,339) </td></tr><tr><td style="vertical-align:bottom;width:84.97%;margin:0pt;padding:0pt;"> Present value of operating lease liabilities </td><td style="vertical-align:bottom;white-space:nowrap;width:2.69%;margin:0pt;padding:0pt;">
</td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:10.62%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 2,532,927 </td>
</tr>
</table>1110028100402280446712974930482665153392532927871677226774042620016888695681144124701113480101243281911076022844053383373551892382521941<table
style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> <b style="font-weight:bold;text-decoration-color:#000000;text-decoration-

line:none;">21. </td><td style="padding:0pt;"> MAJOR CUSTOMERS </td></tr></table> The tables below present customers that represent 10.0% or more of the Company's revenue or accounts receivable, net of retention as of or for the fiscal years ended September 30, 2024, and 2023: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:58.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:58.56%;margin:0pt;padding:0pt;"> _ </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;margin:0pt;padding:0pt;"> __ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;margin:0pt;padding:0pt;"> __ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> _ </td></tr><tr><td style="vertical-align:bottom;width:58.56%;margin:0pt;padding:0pt;"> Revenue </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;margin:0pt;padding:0pt;"> _ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;margin:0pt;padding:0pt;"> _ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> _ </td></tr><tr><td style="vertical-align:bottom;width:58.56%;background:#cceeff;margin:0pt;padding:0pt;"> TransCanada Corporation </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;background:#cceeff;margin:0pt;padding:0pt;"> _ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;background:#cceeff;margin:0pt;padding:0pt;"> 10.4 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;background:#cceeff;margin:0pt;padding:0pt;"> 13.9 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:58.56%;margin:0pt;padding:0pt;"> NiSource and subsidiaries </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;margin:0pt;padding:0pt;"> _ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> * </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;margin:0pt;padding:0pt;"> _ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> 17.5 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:58.56%;background:#cceeff;margin:0pt;padding:0pt;"> All other </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;background:#cceeff;margin:0pt;padding:0pt;"> _ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 89.6 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 68.6 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:58.56%;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;margin:0pt;padding:0pt;"> _ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 100.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 100.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> % </td></tr></table> * Less than 10.0% and included in "All other" if applicable <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:58.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:58.72%;margin:0pt;padding:0pt;"> Accounts receivable, net of retention </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;margin:0pt;padding:0pt;"> __ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> at September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;margin:0pt;padding:0pt;"> __ </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> at September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> _ </td></tr><tr><td style="vertical-align:bottom;width:58.72%;background:#cceeff;margin:0pt;padding:0pt;"> NiSource and subsidiaries </td><td 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size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 100.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 88.2 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:58.72%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 100.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 100.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr></table> * Less than 10.0% and included in "All other" if applicable Virtually all work performed for major customers was awarded under competitive bid fixed price or unit price arrangements. The loss of a major customer could have a severe impact on the profitability of the operations of the Company. However, due to the nature of the Company's operations, the major customers and sources of revenues may change from year to year. 0.10 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;white-space:nowrap;width:58.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;white-space:nowrap;width:58.56%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.93%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:58.56%;margin:0pt;padding:0pt;"> Revenue </td><td style="vertical-align:bottom;white-space:nowrap;width:1.94%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.8%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> September 30, 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.95%;margin:0pt;padding:0pt;"> </td><td 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style="font-family:'Times New Roman','Times','serif';font-size:8pt;text-align:center;margin:0pt;">at September 30, 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:58.72%;background:#cceeff;margin:0pt;padding:0pt;"> NiSource and subsidiaries </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;background:#cceeff;margin:0pt;padding:0pt;"> * </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;background:#cceeff;margin:0pt;padding:0pt;"> 11.8 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:58.72%;margin:0pt;padding:0pt;"> All other </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 100.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 88.2 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;margin:0pt;padding:0pt;"> % </td></tr><tr><td style="vertical-align:bottom;width:58.72%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 100.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.1%;background:#cceeff;margin:0pt;padding:0pt;"> % </td><td style="vertical-align:bottom;white-space:nowrap;width:17.48%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 100.0 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.08%;background:#cceeff;margin:0pt;padding:0pt;"> % </td></tr></table> * Less than 10.0% and included in "All other" if applicable 0.1040.1390.1750.8960.686110.100.11810.882110.10<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 22. </td><td style="padding:0pt;"> RETIREMENT AND EMPLOYEE BENEFIT PLANS </td></tr></table> In 2024 and 2023, C. J. Hughes maintained a tax-qualified 401(k) retirement plan for union employees. Employees can contribute up to 15% of eligible wages, provided the compensation deferred for a plan year does not exceed the indexed dollar amount set by the Internal Revenue Service which was $23,000 for 2024 and $22,500 for 2023. C. J. Hughes matches $0.25 on each dollar contributed up to 6% of eligible wages. C. J. Hughes contributed $37,000 and $17,000 to the union plan for the fiscal years September 30, 2024 and 2023, respectively. Additionally, each plan year, C. J. Hughes may make a discretionary profit-sharing contribution for participants who are actively employed on the last day of the plan year. No discretionary profit-sharing contribution was made for the 2024 or 2023 plan year. Effective January 1, 2010, Energy Services became the successor plan sponsor of the C. J. Hughes Construction Company, Inc. 401(k) Plan for non-union employees (the "Plan"). The Plan was renamed the Energy Services of America Staff 401(k) Retirement Savings Plan. Employees are eligible to participate in the Plan upon completion of six months of service but must wait until a quarterly entry to join the Plan. In addition, participants who are age 50 or older by the end of the Plan year may elect to defer up to an additional $7,500 into the Plan for 2024. Energy Services may make annual discretionary matching contributions and/or profit-sharing contributions to the Plan. The matching contribution formula for the Plan was 100% of each dollar contributed for the first 3% of eligible wages and 50% of each dollar contributed for the next 3% of eligible wages. The Company's matching contribution is used by the Plan's third-party administrator to purchase Energy Services of America common stock from the open market. No restrictions on the match exist after it has been contributed. No profit-sharing contribution was made for the 2024 or 2023 plan year. Energy Services and its wholly owned subsidiaries contributed $864,000 and $599,000, respectively, for the fiscal years ended September 30, 2024, and 2023 to the Plan. The Company contributes to a number of multi-employers defined benefit pension plans under the terms of collective-bargaining agreements that cover its union-represented employees. The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects: <table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers. If participating employers stop contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="width:36pt;"></td><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">●</td><td style="padding:0pt;">If the Company chooses to stop participating in some of its multi-employer plans, the Company may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability. </td></tr></table> The following table presents our participation in these plans: . <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> <div

style="bottom:0pt;position:absolute;width:100%;"> </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:15.15%;margin:0pt;padding:0pt;"> Pension Protection Act (“PPA”) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> Energy Services of America </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:15.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Certified Zone Status (1) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> FIP/RP Status </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Companies </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> Expiration Date of </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> EIN/Pension </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> Pending/ </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> Surcharge </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> Collective Bargaining </td></tr><tr><td style="vertical-align:bottom;width:23.25%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:6pt;margin:0pt 0pt

0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Plan Number </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2022 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Implemented (2) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Imposed </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Agreement </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> . </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"> Central States, Southeast and Southwest Areas Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 36-6044243/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Green </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:6pt;text-align:right;margin:0pt 2.25pt 0.05pt 0pt;"> 197,890</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:6pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:6pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 160,566 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:6pt;padding-left:7.2pt;text-

indent:-7.2pt;margin:0pt 0pt 0.05pt 0pt;">Laborers National Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 75-1280827/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 220,354 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 46,167 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Yellow </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 4,026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:6pt;text-align:right;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> | </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"> Operating Engineers Local 324 Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 38-1900637/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 50,666 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 837 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> | </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> <span

style="visibility:hidden;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"> Carpenters Pension Fund of WV </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 55-6027998/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 871,079 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 907,515 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"> Plumbers & Pipefitters National Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 52-6152779/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Green </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Yellow </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 1,964,549 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 817,059 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;">Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"> Sheet Metal Workers' National Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 52-6112463/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Green </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Yellow </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 370,727 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 188,749 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"> Plumbers and Steamfitters Local 577 Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 31-6134953/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 5,623 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> - </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt

0pt 0.05pt 0pt;">no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> . </td><td 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style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-

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#000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:6pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 11,599,157 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr></table> <table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:9pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">(1)</td><td style="padding:0pt;">The most recent PPA zone status available in 2024 and 2023 is the plan's year-end during 2023 and 2022, respectively. The zone status is based on information that we received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the orange zone are less than 80 percent funded and have an Accumulated Funding Deficiency in the current year or projected into the next six years, plans in the yellow zone are less than 80 percent funded, and plans in the green zone are at least 80 percent funded.</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times',serif;font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="font-family:'Times New Roman','Times',serif;font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">(2)</td><td style="padding:0pt;">Indicates whether the plan has a financial improvement plan ("FIP") or a rehabilitation plan ("RP") which is either pending or has been implemented.</td></tr></table> The Company currently does not have any intention of withdrawing from any of the multi-employer pension plans in which it participates. On November 12, 2021, the Company received a withdrawal liability claim from a pension plan to which the Company made pension contributions for union construction employees performing covered work in a particular jurisdiction. The Company has not performed covered work in their jurisdiction since 2011; however, the Company disagrees with the withdrawal claim and believes it is covered by an exemption under federal law. The demand called for thirty-four quarterly installment payments of $41,000 starting December 15, 2021. The Company must comply with the demand under federal pension law; however, the Company firmly believes no withdrawal liability exists. The Company is in negotiations with the pension fund to resolve the matter and all future payments have been suspended as part of the negotiation. The Company has expensed all $164,000 in payments made through September 30, 2023, and does not expect any future liabilities related to this claim. The Company made no payments during the twelve months ended September 30, 2024.
0.150.1523000225000.250.250.060.06370001700010.50864000599000 <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-

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style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> Contibutions of </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:15.15%;margin:0pt;padding:0pt;"> Pension Protection Act ("PPA") </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> Energy Services of America </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td colspan="3" style="vertical-align:bottom;white-space:nowrap;width:15.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Certified Zone Status (1) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> FIP/RP Status </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Companies </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> Expiration Date of </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> EIN/Pension </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;">

</td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> Pending/ </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> Surcharge </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> Collective Bargaining </td></tr><tr><td style="vertical-align:bottom;width:23.25%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Plan Number </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2022 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Implemented (2) </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:13.17%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Imposed </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Agreement </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif;font-size:6pt;text-align:right;margin:0pt 2.25pt 0.05pt 0pt;"> 197,890</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif;font-size:6pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';serif;font-size:6pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 160,566 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td

style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;margin:0pt;padding:0pt;"> . </td><td 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style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 220,354 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 46,167 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td 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style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Yellow </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Yellow </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 4,026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"> Operating Engineers Local 324 Pension Fund </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 38-1900637/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 50,666 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 837 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td 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Green </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-

size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 570,197 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 214,590 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> . </td><td 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style="vertical-align:bottom;white-space:nowrap;width:10.27%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"> Carpenters Pension Fund of WV </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 55-6027998/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 871,079 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 907,515 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> . </td><td 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</td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times

New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;">Yellow </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 1,964,549 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 817,059 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Green </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Yellow </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 370,727 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> 188,749 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:top;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 31-6134953/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:6pt;margin:0pt 0pt 0.05pt

0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td 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</td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;margin:0pt;padding:0pt;"> . </td><td 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style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> 34-6666753/001 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Red </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> Implemented </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> 4,716 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:top;width:23.25%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:6pt;padding-left:7.2pt;text-

indent:-7.2pt;margin:0pt 0pt 0.05pt 0pt;">All Other </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;background:#cceeff;margin:0pt;padding:0pt;"> Green </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.72%;background:#cceeff;margin:0pt;padding:0pt;"> Green </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.87%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.11%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:0.65%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 5,729,480 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 9,258,051 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> no </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> Various </td></tr><tr><td style="vertical-align:bottom;width:23.25%;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.35%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.33%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:6.73%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.7%;margin:0pt;padding:0pt;"> </td><td 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style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.57%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:6pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.6%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 11,599,157 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:6.66%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.34%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:10.27%;background:#cceeff;margin:0pt;padding:0pt;"> </td></tr></table> . <table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:9pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">(1)</td><td style="padding:0pt;">The most recent PPA zone status available in 2024 and 2023 is the plan's year-end during 2023 and 2022, respectively. The zone status is based on information that we received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the orange zone are less than 80 percent funded and have an Accumulated Funding Deficiency in the current year or projected into the next six years, plans in the yellow zone are less than 80 percent funded, and plans in the green zone are at least 80 percent funded.</td></tr></table><table style="border-collapse:collapse;font-family:'Times New Roman','Times','serif';font-size:10pt;margin-bottom:0pt;margin-top:0pt;table-layout:fixed;text-align:justify;width:100%;border:0pt;"><tr><td style="font-family:'Times New Roman','Times','serif';font-size:10pt;vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;">(2)</td><td style="padding:0pt;">Indicates whether the plan has a financial improvement plan ("FIP") or a rehabilitation plan ("RP") which is either pending or has been implemented.</td></tr></table> 36-6044243/00136-6044243/00136-6044243/001GreenRedImplementedImplementedImplemented197890160566VariousVariousVarious75-1280827/00175-1280827/00175-1280827/001RedRedImplementedImplementedImplemented22035446167VariousVariousVarious25-6135576/00125-6135576/00125-6135576/001YellowYellowImplementedImplementedImplemented4026VariousVariousVarious38-1900637/00138-1900637/00138-1900637/001RedRedImplementedImplementedImplemented50666837VariousVariousVarious52-6054620/00152-6054620/00152-6054620/001GreenRedImplementedImplementedImplemented5701972145 90VariousVariousVarious55-6027998/00155-6027998/00155-6027998/001RedRedImplementedImplementedImplemented871079907515VariousVariousVarious52-6152779/00152-6152779/00152-6152779/001GreenYellowImplementedImplementedImplemented19645498170 59VariousVariousVarious52-6112463/00152-6112463/00152-6112463/001GreenYellowImplementedImplementedImplemented3707271887 49VariousVariousVarious31-6134953/00131-6134953/00131-6134953/001RedRedImplementedImplementedImplemented5623VariousVariousVarious34-6666753/00134-6666753/00134-6666753/001RedRedImplementedImplementedImplemented4716VariousVariousVariousGreenGreen57294809258051VariousVariousVarious9983684115991574100016400000<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 23. </td><td style="padding:0pt;"> CREDIT RISK </td></tr></table> Financial instruments which potentially subject the Company to credit risk consist primarily of cash, cash equivalents and contract receivables. The Company places its cash with high quality financial institutions. At times, the balances in such

institutions may exceed the FDIC insurance limit of $250,000 per depositor, per insured bank, for each account ownership category. FDIC insurance covers all deposit accounts, including checking accounts, savings accounts, money market deposit accounts, and certificates of deposit. As of September 30, 2024, the Company had $13.2 million of uninsured deposits. The Company performs periodic credit evaluations of its customer's financial condition and generally does not require collateral. Consequently, the Company is subject to potential credit risk related to business and economic factors that would affect these companies. However, the Company generally has certain statutory lien rights with respect to services provided. Credit losses consistently have been within management's expectations. 13200000<table style="border-collapse:collapse;border:0;"><tr><td style="vertical-align:text-top;white-space:nowrap;width:18pt;padding:0pt;"> 24. </td><td style="padding:0pt;"> COMMITMENTS AND CONTINGENCIES </td></tr></table> During the normal course of operations, the Company is subject to certain subcontractor claims, mechanic's liens, and other litigation. Management is of the opinion that no material obligations will arise from any pending legal proceedings. Accordingly, no provision has been made in the financial statements for such litigation. Some customers, particularly new ones or governmental agencies require the Company to post bid bonds, performance bonds and payment bonds (collectively, performance bonds). These performance bonds are obtained through insurance carriers and guarantee to the customer that we will perform under the terms of a contract and that we will pay subcontractors and vendors. If the Company fails to perform under a contract or to pay subcontractors and vendors, the customer may demand that the insurer make payments or provide services under the bond. The Company must reimburse the insurer for any expenses or outlays it is required to make. In February 2014, the Company entered into an agreement with a surety company to provide bonding which will suit the Company's immediate needs. The ability to obtain bonding for future contracts is an important factor in the contracting industry with respect to the type and value of contracts that can be bid on. Depending upon the size and conditions of a particular contract, the Company may be required to post letters of credit or other collateral in favor of the insurer. Posting these letters or other collateral will reduce our borrowing capabilities. The Company does not anticipate any claims in the foreseeable future. At September 30, 2024, the Company had $117.6 million in performance bonds outstanding. In the fiscal year 2020, the Company received $9.8 million in PPP Loans. The Company believes it meets the SBA's certification requirement based on its limited access to capital, weakened business operations during the pandemic and small market value. The Company's shares of common stock did not trade on a national exchange at that time. However, no assurance can be given as to the outcome if the SBA re-evaluates the Company's loan certification. The SBA could determine that the Company does not qualify in whole or in part for loan forgiveness. In addition, it is unknown what type of penalties could be assessed against the Company if the SBA disagrees with the Company's certification. The Company could be required to repay its PPP Loans. Any penalties in addition to the potential repayment of the PPP Loans could negatively impact the Company's business, financial condition and results of operations and prospects. 11760000098000000 25.ACQUISITIONS Energy Services accounts for business combinations under the acquisition method in accordance with ASC Topic 805 "Business Combinations". Accordingly, for the transaction, the purchase price is allocated to the fair value of the assets acquired and liabilities assumed as of the date of the acquisition. In conjunction with ASC 805, upon receipt of final fair value estimates during the measurement period, which must be within one year of the acquisition date, Energy Services records any adjustments to the preliminary fair value estimates in the reporting period in which the adjustments are determined. On July 11, 2024, the Company's Nitro subsidiary completed the acquisition of substantially all the physical assets of Heritage Painting, LLC ("Heritage Painting"), a West Virginia corporation located in Poca, West Virginia for $300,000 cash. The operations of Heritage has been absorbed into Nitro's operations and is insignificant to the Company's consolidated financial statements.</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt 0pt 12pt 0pt;">The Heritage Painting acquisition purchase price is allocated in the table below:</p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:top;width:77.01%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="position:absolute;top:0pt;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:4.12%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.6%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:16.26%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td></tr><tr><td style="vertical-align:top;width:77.01%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">Property and equipment</p></td><td style="vertical-align:bottom;white-space:nowrap;width:4.12%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.6%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.26%;background:#cceeff;margin:0pt;padding:0pt;"> 178,900 </td></tr><tr><td style="vertical-align:top;width:77.01%;margin:0pt;padding:0pt;"> Customer relationships </td><td style="vertical-align:bottom;white-space:nowrap;width:4.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.6%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.26%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 121,100 </td></tr><tr><td style="vertical-align:top;width:77.01%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:4.12%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.6%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:16.26%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 300,000</p></td></tr></table><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;">ASC 805-10-50-2 requires public companies that present comparative financial statements to present pro forma financial statements as though the business combination that occurred during the current fiscal year had occurred as of the beginning of the comparable prior annual reporting period. As allowed under ASC 805-10-50-2, the Company finds this information impracticable to </p><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">provide for the periods presented due to the lack of availability of meaningful financial statements of the acquired companies that comply with U.S. GAAP.</p>300000<p style="font-family:'Times New Roman','Times','serif';font-size:10pt;min-height:0.0pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:top;width:77.01%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="position:absolute;top:0pt;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:4.12%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.6%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:16.26%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></div></div></td></tr><tr><td style="vertical-align:top;width:77.01%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">Property and equipment</p></td><td style="vertical-align:bottom;white-space:nowrap;width:4.12%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:8pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.6%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.26%;background:#cceeff;margin:0pt;padding:0pt;"> 178,900 </td></tr><tr><td style="vertical-align:top;width:77.01%;margin:0pt;padding:0pt;"> Customer relationships </td><td style="vertical-align:bottom;white-space:nowrap;width:4.12%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.6%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:16.26%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 121,100 </td></tr><tr><td style="vertical-align:top;width:77.01%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:4.12%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.6%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:16.26%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 300,000 </td></tr></table>178900121100300000 26.GOODWILL AND INTANGIBLE ASSETS The Company follows the guidance of ASC 350-20-35-3 "Intangibles-Goodwill and Other (Topic 350)" which requires a company to record an impairment charge based on the excess of a reporting unit's carrying amount of goodwill over its fair value. Under the current guidance, companies can first choose to assess any impairment based on qualitative factors (Step 0). If a company fails this test or decides to bypass this step, it must proceed with a quantitative assessment of goodwill impairment. The Company did not have a goodwill impairment at September 30, 2024 or 2023. <p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;text-

indent:36pt;margin:0pt;">A table of the Company's goodwill is below: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.93%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.93%;margin:0pt;padding:0pt;"> September 30, </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.93%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.93%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> Beginning balance </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;">4,087,554</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 4,087,554 </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.48%;background:#cceeff;margin:0pt;padding:0pt;"> Acquired </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> — </td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:68.48%;background:#cceeff;margin:0pt;padding:0pt;"> Ending balance </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;">4,087,554</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 4,087,554 </td></tr></table> A table of the Company's intangible assets subject to amortization at September 30, 2024, is below: <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><div

style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Accumulated </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Amortization and </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Amortization and </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> Remaining Life </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Amortization and </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Amortization and </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Impairment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Impairment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> Net Book </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> Net Book </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> (in months) at </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> <span style="font-

size:7pt;visibility:hidden;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Impairment at </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Impairment at </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Twelve Months Ended </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> Value at </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> Value at </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:6.57%;margin:0pt;padding:0pt;"> Original </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> September 30, </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" 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style="vertical-align:bottom;white-space:nowrap;width:9.83%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" 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style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> Customer relationships </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> 75 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 2,209,724</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 828,630</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> 607,661 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> 220,969 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> 220,968 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 1,381,094</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;text-align:center;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> 1,602,063 </td></tr><tr><td style="vertical-align:bottom;width:14%;background:#cceeff;margin:0pt;padding:0pt;"> Tradename </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;background:#cceeff;margin:0pt;padding:0pt;"> 75 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;margin:0pt;padding:0pt;"> 26,363 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;margin:0pt;padding:0pt;"> 26,364 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;margin:0pt;padding:0pt;"> 164,721 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-

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</td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> 10,397 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td 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indent:-7.2pt;margin:0pt;">Employment agreement/non-compete </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;background:#cceeff;margin:0pt;padding:0pt;"> 100,000 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;margin:0pt;padding:0pt;"> 100,000 </td><td 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style="font-size:7pt;visibility:hidden;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 39,960 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 39,960 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 23,370 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> Total intangible assets </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 4,669,943</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 1,604,367 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 1,165,744</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;text-align:right;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 438,623 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 490,591</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 3,065,576 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 3,383,099</p></td></tr></table><p style="font-family:'Times New Roman','Times';font-size:10pt;min-height:10.65pt;text-align:justify;text-indent:32pt;margin:0pt;"></p><p style="font-family:'Times New Roman','Times';font-size:10pt;min-height:10.65pt;text-align:justify;text-indent:31.7pt;margin:0pt 0pt 12pt 0pt;">Amortization expense associated with the identifiable intangible assets is expected to be as follows:</p><p style="font-family:'Times New Roman','Times';font-size:10pt;min-height:0.0pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:8pt;margin:0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.65%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:8pt;text-align:center;margin:0pt;"><b style="font-weight:bold;">Amortization Expense</p></td></tr><tr><td style="vertical-align:bottom;width:80.38%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;">October 2024 to September 2025</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;background:#cceeff;margin:0pt;padding:0pt;"> 456,780 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"> October 2025 to September 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;margin:0pt;padding:0pt;"> 456,780 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;background:#cceeff;margin:0pt;padding:0pt;"> October 2026 to September 2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;background:#cceeff;margin:0pt;padding:0pt;"> 456,780 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"> October 2027 to September 2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;margin:0pt;padding:0pt;"> 456,780 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;background:#cceeff;margin:0pt;padding:0pt;"> October 2028 to September 2029 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;background:#cceeff;margin:0pt;padding:0pt;"> 450,746 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"> After </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.96%;margin:0pt;padding:0pt;">
</td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 787,710 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;background:#cceeff;margin:0pt;padding:0pt;"> Total </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 3,065,576</p></td></tr></table><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:justify;text-indent:31.7pt;margin:0pt;"></p><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:justify;text-indent:36pt;margin:0pt;"></p><table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><div style="height:1pt;overflow:hidden;overflow-wrap:break-word;position:relative;"><div style="bottom:0pt;position:absolute;width:100%;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></div></div></td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.93%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, </p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.93%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">September 30, </p></td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.93%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">2024</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.93%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:8pt;text-align:center;margin:0pt 0pt 0.05pt 0pt;"><b style="font-weight:bold;">2023</p></td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td></tr><tr><td style="vertical-align:bottom;width:68.48%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:justify;margin:0pt 0pt 0.05pt 0pt;">Beginning balance</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"> 4,087,554 </td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> 4,087,554</p></td></tr><tr><td style="vertical-align:bottom;width:68.48%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td 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0pt;">Acquired</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt 3pt 0.05pt 0pt;"> —</p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"> </p></td><td 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Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:2.82%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.77%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.15%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt 0pt 0.05pt 0pt;"></p></td></tr><tr><td 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left:0pt;padding-right:0pt;width:100%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Accumulated </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Amortization and </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> Remaining Life </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Amortization and </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Amortization and </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Impairment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;margin:0pt;padding:0pt;"> Impairment </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> Net Book </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> <span style="font-

size:7pt;font-weight:bold;visibility:hidden;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;margin:0pt;padding:0pt;"> Net Book </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> (in months) at </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;margin:0pt;padding:0pt;"> Impairment at </td><td 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style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> Intangible assets: </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:6.57%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Cost </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:9.83%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:12.46%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2024 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:7.92%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 2023 </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td 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Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 2,209,724</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">/</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">/</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 828,630</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">/</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> 607,661 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> / </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> / </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> 220,969 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> / </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> / </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> 220,968 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> / </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;"> 1,381,094</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:center;margin:0pt;">/</p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> 1,602,063 </td></tr><tr><td style="vertical-align:bottom;width:14%;background:#cceeff;margin:0pt;padding:0pt;"> Tradename </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> / </td><td 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Non-competes </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> 83,203 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> 83,203 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td 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style="vertical-align:bottom;white-space:nowrap;width:8.61%;background:#cceeff;margin:0pt;padding:0pt;"> 57 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;background:#cceeff;margin:0pt;padding:0pt;"> 121,100 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;margin:0pt;padding:0pt;"> 6,054 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;margin:0pt;padding:0pt;"> 6,054 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td 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size:10pt;margin:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;margin:0pt;padding:0pt;"> — </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> Tri-State Paving: </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:14%;background:#cceeff;margin:0pt;padding:0pt;"> Customer relationships </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;background:#cceeff;margin:0pt;padding:0pt;"> 91 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;background:#cceeff;margin:0pt;padding:0pt;"> 1,649,159 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;margin:0pt;padding:0pt;"> 398,547 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;margin:0pt;padding:0pt;"> 233,631 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;margin:0pt;padding:0pt;"> 164,916 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;margin:0pt;padding:0pt;"> 166,850 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;margin:0pt;padding:0pt;"> 1,250,612 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;margin:0pt;padding:0pt;"> 1,415,528 </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> Tradename </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> 91 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;margin:0pt;padding:0pt;"> 203,213 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> 49,110 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;margin:0pt;padding:0pt;"> 28,789 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> 20,321 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;margin:0pt;padding:0pt;"> 20,421 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> 154,103 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;margin:0pt;padding:0pt;"> 174,424 </td></tr><tr><td style="vertical-align:bottom;width:14%;background:#cceeff;margin:0pt;padding:0pt;"> Non-competes </td><td style="vertical-align:bottom;white-

space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;background:#cceeff;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 39,960 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 39,960 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 39,960 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> 23,370 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;background:#cceeff;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> — </td></tr><tr><td style="vertical-align:bottom;width:14%;margin:0pt;padding:0pt;"> Total intangible assets </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:8.61%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.64%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:5.92%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;">4,669,943</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 1,604,367 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.98%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:8.85%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;">1,165,744</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;text-align:right;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 438,623 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.24%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:11.22%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;text-align:right;margin:0pt 2.25pt 0pt 0pt;">490,591</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:10pt;margin:0pt;"></p></td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times',serif;font-size:7pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 3,065,576 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.29%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:0.78%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:7.13%;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 3,383,099 </td></tr>
</table>P75M220972482863060766122096922096813810941602063P75M263584988637250026363263641647211910848320383203832031039710000010000010000022221<table style="font-family:'Times New Roman','Times',serif;font-size:10pt;min-height:0.0pt;margin:0pt;"> <table style="border-collapse:collapse;font-size:16pt;height:max-content;margin-left:auto;margin-right:auto;padding-left:0pt;padding-right:0pt;width:80%;"><tr style="height:1pt;"><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;margin:0pt;padding:0pt;"> </td></tr><tr><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"> </td><td colspan="2" style="vertical-align:bottom;white-space:nowrap;width:17.65%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"> Amortization Expense </td></tr><tr><td style="vertical-align:bottom;width:80.38%;background:#cceeff;margin:0pt;padding:0pt;"> October 2024 to September 2025 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> $ </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;background:#cceeff;margin:0pt;padding:0pt;"> 456,780 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"> October 2025 to September 2026 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;margin:0pt;padding:0pt;"> 456,780 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;background:#cceeff;margin:0pt;padding:0pt;"> October 2026 to September 2027 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;background:#cceeff;margin:0pt;padding:0pt;"> 456,780 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"> October 2027 to September 2028 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;margin:0pt;padding:0pt;"> </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;margin:0pt;padding:0pt;"><p style="font-family:'Times New

Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 456,780 </td></tr><tr><td style="vertical-align:bottom;width:80.38%;background:#cceeff;margin:0pt;padding:0pt;"> October 2028 to September 2029 </td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;background:#cceeff;margin:0pt;padding:0pt;"> . </td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;margin:0pt;padding:0pt;"> $</p></td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 450,746</p></td></tr><tr><td style="vertical-align:bottom;width:80.38%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">After</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;border-bottom:1px solid #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:right;margin:0pt 3pt 0pt 0pt;"> 787,710</p></td></tr><tr><td style="vertical-align:bottom;width:80.38%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;text-align:justify;margin:0pt;">Total</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.96%;background:#cceeff;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">.</p></td><td style="vertical-align:bottom;white-space:nowrap;width:1.74%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"><p style="font-family:'Times New Roman','Times','serif';font-size:10pt;margin:0pt;">$ </td><td style="vertical-align:bottom;white-space:nowrap;width:15.9%;background:#cceeff;border-bottom:3px double #000000;margin:0pt;padding:0pt;"> 3,065,576 </td></tr></table> . 4567804567804567804567804567804507467877103065576 27.SUBSEQUENT EVENTS . On October 31, 2024, the Company announced it had entered into an Asset Purchase Agreement with Tribute Contracting & Consultants, LLC (“Tribute”), an underground utility contractor that primarily specializes in water and wastewater system installations in Ohio, Kentucky, and West Virginia. On December 2, 2024, the Company closed on the acquisition. Under the terms of the agreement, Energy Services’ new subsidiary, Tribute Acquisition Company, purchased substantially all of the assets of Tribute for $22.0 million in cash, less any assumed debt and working capital adjustments, and $2.0 million of Energy Services’ common stock. On November 20, 2024, the Company’s Board of Directors approved a quarterly cash dividend of $0.03 per common share. The dividend will be paid on January 2, 2025 to holders of record as of December 13, 2024. While this is expected to be a quarterly cash dividend, factors such as income from operations, cash flows, and overall financial outlook may affect future dividend payments. Management has evaluated all subsequent events for accounting and disclosure. There have been no other material events during the period, other than noted above, that would either impact the results reflected in the report or the Company’s results going forward. 220000002000000020241-11-200.032025-01-022024-12-13