

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>SHEEHAN PHINNEY BASS & GREEN PA PROFIT SHARING PLAN AND TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1975</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>02-0315777</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>603-668-0300</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541110</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1975</u>		2b Employer Identification Number (EIN) <u>02-0315777</u>		2c Plan Sponsor's telephone number <u>603-668-0300</u>		2d Business code (see instructions) <u>541110</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>01/01/1975</u>											
2b Employer Identification Number (EIN) <u>02-0315777</u>											
2c Plan Sponsor's telephone number <u>603-668-0300</u>											
2d Business code (see instructions) <u>541110</u>											
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SHEEHAN PHINNEY BASS & GREEN PA</u> <u>1000 ELM STREET</u> <u>MANCHESTER, NH 03101</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/19/2022	JOSEPH A. DIBRIGIDA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	138
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	104
a(2) Total number of active participants at the end of the plan year		6a(2)	99
b Retired or separated participants receiving benefits.....		6b	8
c Other retired or separated participants entitled to future benefits		6c	28
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	135
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	136
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	136
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan SHEEHAN PHINNEY BASS & GREEN PA PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SHEEHAN PHINNEY BASS & GREEN PA	D Employer Identification Number (EIN) 02-0315777	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CHARLES SCHWAB & CO INC
94-1737782

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

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

CHARLES SCHWAB & CO INC

94-1737782

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 33	NONE	513	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO INC	19 33	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ALLIANZ FUNDS 06-1349805	0.02% OF AVERAGE DAILY BALANCE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO INC	19 33	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLACKROCK FUNDS 04-6171663	0.06% OF AVERAGE DAILY BALANCE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO INC	19 33	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FPA FUNDS 04-3118452	0.10% OF AVERAGE DAILY BALANCE	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO INC	19 33	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HARBOR FUNDS 04-2679462	0.08% OF AVERAGE DAILY BALANCE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO INC	19 33	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MATTHEWS ASIA FUNDS 94-3250972	0.10% OF AVERAGE DAILY BALANCE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO INC	19 33	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NATIXIS FUNDS 52-2257782	0.20% OF AVERAGE DAILY BALANCE	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>SHEEHAN PHINNEY BASS & GREEN PA PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SHEEHAN PHINNEY BASS & GREEN PA</u>	D Employer Identification Number (EIN) <u>02-0315777</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	7482	5435
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4336139	89667045
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	20873	10223
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	77536241	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	81900735	89682703

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	81900735	89682703
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1700000	
(B) Participants	2a(1)(B)	1276457	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2976457
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	301	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	1077	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1378
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2094022	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2094022
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		6600888
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		11672745
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3890727	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3890727
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	50	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		50
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3890777
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		7781968
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: NATHAN WECHSLER & COMPANY, P.A.

(2) EIN: 02-0327524

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n	X		
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>SHEEHAN PHINNEY BASS & GREEN PA PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SHEEHAN PHINNEY BASS & GREEN PA</u>	D Employer Identification Number (EIN) <u>02-0315777</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>02-0325383</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST

FINANCIAL REPORT

DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Trustees
Sheehan Phinney Bass & Green PA
Profit Sharing Plan and Trust
Manchester, New Hampshire 03103

Opinion

We have audited the accompanying financial statements of Sheehan Phinney Bass & Green PA Profit Sharing Plan and Trust (the "Plan"), which comprise the statements of net assets available for benefits - modified cash basis as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits - modified cash basis for the year ended December 31, 2021, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits - modified cash basis of the Plan as of December 31, 2021 and 2020, and the changes in net assets available for benefits - modified cash basis for the year ended December 31, 2021 in conformity with the modified cash basis of accounting described in Note 1. The year ended December 31, 2020, was previously presented on a modified accrual basis. This change had no impact on the previously reported financial statements or our opinion.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financials are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

2021 Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at Year End) and the supplemental Schedule of Reportable Transactions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in cursive script that reads "Nathan Wechsler + Cayor".

Concord, New Hampshire
August 29, 2022

**SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN
BENEFITS-MODIFIED CASH BASIS
December 31, 2021 and 2020**

ASSETS			
	2021		2020
CASH	\$ 5,435	\$	7,482
INVESTMENTS, at fair value	89,667,045		81,872,380
NOTES RECEIVABLE FROM PARTICIPANTS	10,223		20,873
<i>Net assets available for plan benefits</i>	\$ 89,682,703	\$	81,900,735

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN
BENEFITS-MODIFIED CASH BASIS
Year Ended December 31, 2021

	2021
ADDITIONS , to net assets attributed to:	
Interest income on notes receivable from participants	\$ 1,077
Employee contributions	1,276,457
Employer contributions	1,700,000
Interest and dividends	2,094,323
Net realized and unrealized appreciation in the value of investments	6,600,838
<i>Total additions</i>	<u>11,672,695</u>
DEDUCTIONS , from net assets attributed to:	
Payments of benefits	<u>3,890,727</u>
<i>Net increase in net assets available for plan benefits</i>	7,781,968
Net assets available for plan benefits, beginning of year	<u>81,900,735</u>
<i>Net assets available for plan benefits, end of year</i>	<u><u>\$ 89,682,703</u></u>

NOTES TO FINANCIAL STATEMENTS

Note 1. Significant Accounting Policies

Valuation of investments: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

The changes in the difference between fair value and the cost of investments and realized gains and losses are reflected in the statements of changes in net assets available for plan benefits - modified cash as an increase or decrease in net realized and unrealized appreciation or depreciation in the fair value of investments.

Accounting method: The Plan prepares its financial statements on a modified cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. This basis is an acceptable method of reporting under the Department of Labor regulations. Under this method, contributions, interest and dividends and other amounts are recognized only when actually received by the Plan. The year ended December 31, 2020, was previously presented on a modified accrual basis. This change had no impact on the previously reported financial statements.

Payment of benefits: Benefits are recorded when paid.

Estimates and assumptions: Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Accordingly, actual results may differ from these estimates.

Note 2. Description of the Plan

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan was adopted on December 9, 1975 and was last restated effective January 1, 2016. The Plan was amended on April 1, 2018 for changing the definition of "disability" in relation to the Plan. The Plan covers all employees of Sheehan Phinney Bass & Green PA (the "Plan Sponsor") who meet age and service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Age and service requirements: For salary deferral contributions and profit-sharing contributions employees must have attained age 21 and have completed one year of service.

Contributions: Under the Plan, participants may elect to make pre-tax 401(k) contributions ("deferrals") to their employee accounts in amounts up to maximum amounts allowed under Sections 415(c), 402(g) and 401(k) of the Internal Revenue Code. Participants may also elect to make after-tax Roth elective deferrals. Additionally, the Plan Sponsor may make an annual profit-sharing contribution on a discretionary basis to employees meeting certain eligibility requirements.

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Participant accounts: Each participant's account is credited with the participant's salary deferral and allocations of (a) the Plan Sponsor's profit-sharing contribution, if any, and (b) plan earnings and charged with an allocation of administrative expenses, if any. Allocations are based on participant earnings or account balances as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Income taxes: Participants are not taxed on their pre-tax 401(k) deferrals, on the Plan Sponsor's contributions allocated to their accounts, or on earnings thereon until these amounts are distributed. Plan Sponsor contributions are allocated to participant accounts based upon the individual's compensation as a percentage of total compensation of eligible employees. Roth elective deferrals are contributed on an after-tax basis. Earnings on these contributions are accumulated tax-free. Roth contributions and earnings thereon are not subject to tax upon distribution provided IRS guidelines requiring a participant to be over 59 ½ years of age and a minimum five-year holding period is satisfied.

The Internal Revenue Service has ruled that the Plan qualifies under Section 401(a) of the Internal Revenue Code ("IRC") and is, therefore, not subject to tax under present income tax law. The Plan is required to operate in conformity with the IRC to maintain its exempt status. The Plan has been amended since receiving its determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan adopted the provisions of FASB ASC 740, Accounting for Uncertainty in Income Taxes. The standard clarifies the accounting or uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a threshold of more-likely-than-not for recognition of tax benefits of uncertain tax positions taken or expected to be taken in a tax return. The standard also provides related guidance on measurement, derecognition, classification, interest and penalties, and disclosure. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. Federal tax authorities for years before 2018.

Vesting: Participants in the Plan are 100% vested in the current value of their pre-tax 401(k) deferrals and Roth elective deferrals, as well as the value of the Plan Sponsor's contributions, plus earnings thereon.

Payment of benefits: The Plan permits participants to withdraw funds at any time after age 59 ½. The Plan also provides for withdrawals in the event of death, disability, hardship and termination. Benefit payments can be in the form of a lump-sum amount equal to the value of the participant's vested interest in his or her account, as provided in the Plan document.

Notes receivable from participants: As permitted under the terms of the Plan's participant loan policy, participants may borrow from the fund accounts a minimum of \$1,000 to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Note terms range from one to five years (longer for purchase of a primary residence). The loans are collateralized by the balance in the participant's account and bear interest at a reasonable rate that is commensurate with the prime rate plus 2% (5.25% at December 31, 2021). Principal and interest is paid ratably through payroll deductions.

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Funding policy: Dependent upon a participant's position in the Plan Sponsor, bi-weekly or monthly deferrals are withheld from eligible participant's wages. These deferrals are remitted bi-weekly and monthly to the Plan's custodial bank and are invested based upon the Plan Sponsor's selection of funds. Profit-sharing contributions are deposited monthly.

Note 3. Fair Value Measurements

The Fair-Value Measurements topic of the FASB ASC 820-10 defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair-value measurements. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described as follows:

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

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

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The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

Cash repurchase agreement: Represents an interest in short-term, high-quality investment vehicles collateralized by the securities of U.S. government agencies. Such investments are valued at the net asset value (NAV) of the underlying investments held by the agreement at year end.

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**SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

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Certain costs and expenses associated with the operations of the Plan for the year ended December 31, 2021 were paid by Sheehan Phinney Bass & Green PA, the Plan Sponsor.

NOTES TO FINANCIAL STATEMENTS

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Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan document to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

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Sheehan Phinney Bass & Green PA provides to the Plan certain accounting and administrative services for which no fees are charged. The employees that provide these services, such as trustees and other employees are also contributing participants in the Plan. These transactions qualify as party-in-interest transactions. Notes receivable from participants are also considered party-in-interest transactions. However, under the provisions of ERISA these transactions meet the criteria for exemption, are not considered prohibited transactions, and do not need to be reported in the supplementary schedules of Form 5500.

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SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST
EIN #02-0315777, PLAN #001

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2021
Form 5500, Schedule H, Part IV, Line 4(i)

(b)	(c)	(d)
<u>Identity of Issue, Borrower, Lessor or Similar Party or Maturity Value</u>	<u>Description of Investment, Including Maturity Date, Rate of Interest, Par Value</u>	<u>Current Value</u>
<u>Non-Interest Bearing Cash</u>	5,435 Units	\$ <u>5,435</u>
<u>Interest Bearing Cash</u>		
*Charles Schwab Bank Sweep	87,464,675 Units	\$ <u>87,464,675</u>
<u>Cash Repurchase Agreement</u>		
Citizens Bank Overnight Repurchase Agreement Sweep	2,202,370 Units	\$ <u>2,202,370</u>
	<i>Total investments</i>	\$ <u>89,672,480</u>
<u>Notes Receivable from Participants</u>	* Notes receivable from participants, with interest rates at 2% above prime, adjusted annually	\$ <u>10,223</u>
	<i>Total investments and notes receivable from participants</i>	\$ <u>89,682,703</u>

* Party-in-interest

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST
EIN #02-0315777, PLAN #001

SCHEDULE OF REPORTABLE TRANSACTIONS
Year Ended December 31, 2021
Form 5500, Schedule H, Part IV, Line 4(j)

(a) Identity of Party	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(i) Gain (Loss)
<u>Category (i) Single Security Transaction</u>					
Blackrock Strategic Income	407,354.27 Shares	\$ -	\$ 4,163,146	\$ 4,118,961	\$ 44,185
Blackrock Event Driven	423,652.22 Shares	\$ -	\$ 4,168,723	\$ 4,109,103	\$ 59,620
Vanguard FTSE All-World ex-US Small-Cap Index Adm	149,487.78 Shares	\$ -	\$ 4,798,543	\$ 3,861,678	\$ 936,865
Vanguard Total International Stock	77,644.30 Shares	\$ -	\$ 28,646,236	\$ 26,238,307	\$ 2,407,929
Vanguard Total International Stock	520,371.16 Shares	\$ 16,956,238	\$ -	\$ -	\$ -
Vanguard Total Stock Market Index Inst	308,989.85 Shares	\$ -	\$ 31,101,620	\$ 17,549,573	\$ 13,552,047
PIMCO All Asset Fund	337,101.27 Shares	\$ -	\$ 4,355,333	\$ 4,562,530	\$ (207,197)
Matthews Asia Funds	240,592.67 Shares	\$ -	\$ 4,566,434	\$ 4,008,058	\$ 558,376
Harbor Diversified International Fund	441,919.41 Shares	\$ -	\$ 5,934,963	\$ 4,617,202	\$ 1,317,761
Loomis Sayles Bond Fund	333,504.07 Shares	\$ -	\$ 4,438,924	\$ 4,114,561	\$ 324,363
Loomis Sayles Core Plus	331,571.48 Shares	\$ -	\$ 4,515,989	\$ 4,523,048	\$ (7,059)
Loomis Sayles Core Plus	325,679.91 Shares	\$ 4,442,289	\$ -	\$ -	\$ -
FPA Crescent Fund	109,427.17 Shares	\$ -	\$ 4,401,161	\$ 3,660,798	\$ 740,363
FPA Crescent Supra Inst	112,404.92 Shares	\$ -	\$ 4,451,220	\$ 4,520,593	\$ (69,373)
FPA Crescent Supra Inst	109,399.97 Shares	\$ 4,401,176	\$ -	\$ -	\$ -
Vanguard Extended Market	43,320.85 Shares	\$ -	\$ 5,805,845	\$ 6,043,140	\$ (237,295)
Vanguard Extended Market	43,004.59 Shares	\$ 6,000,015	\$ -	\$ -	\$ -
iShares Core S&P 500	59,772.00 Shares	\$ 23,786,015	\$ 28,046,188	\$ 23,786,015	\$ 4,260,173

Category (i) -A single security transaction with market value in excess of 5% of plan assets

There were no category (ii), (iii), or (iv) reportable transactions for the year ended December 31, 2021.

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST

FINANCIAL REPORT

DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Trustees
Sheehan Phinney Bass & Green PA
Profit Sharing Plan and Trust
Manchester, New Hampshire 03103

Opinion

We have audited the accompanying financial statements of Sheehan Phinney Bass & Green PA Profit Sharing Plan and Trust (the "Plan"), which comprise the statements of net assets available for benefits - modified cash basis as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits - modified cash basis for the year ended December 31, 2021, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits - modified cash basis of the Plan as of December 31, 2021 and 2020, and the changes in net assets available for benefits - modified cash basis for the year ended December 31, 2021 in conformity with the modified cash basis of accounting described in Note 1. The year ended December 31, 2020, was previously presented on a modified accrual basis. This change had no impact on the previously reported financial statements or our opinion.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financials are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

2021 Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at Year End) and the supplemental Schedule of Reportable Transactions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in cursive script that reads "Nathan Wechsler + Cayor".

Concord, New Hampshire
August 29, 2022

**SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN
BENEFITS-MODIFIED CASH BASIS
December 31, 2021 and 2020**

ASSETS			
		2021	2020
CASH	\$	5,435	\$ 7,482
INVESTMENTS, at fair value		89,667,045	81,872,380
NOTES RECEIVABLE FROM PARTICIPANTS		10,223	20,873
<i>Net assets available for plan benefits</i>	\$	89,682,703	\$ 81,900,735

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN
BENEFITS-MODIFIED CASH BASIS
Year Ended December 31, 2021

	2021
ADDITIONS , to net assets attributed to:	
Interest income on notes receivable from participants	\$ 1,077
Employee contributions	1,276,457
Employer contributions	1,700,000
Interest and dividends	2,094,323
Net realized and unrealized appreciation in the value of investments	6,600,838
<i>Total additions</i>	<u>11,672,695</u>
DEDUCTIONS , from net assets attributed to:	
Payments of benefits	<u>3,890,727</u>
<i>Net increase in net assets available for plan benefits</i>	7,781,968
Net assets available for plan benefits, beginning of year	<u>81,900,735</u>
<i>Net assets available for plan benefits, end of year</i>	<u><u>\$ 89,682,703</u></u>

NOTES TO FINANCIAL STATEMENTS

Note 1. Significant Accounting Policies

Valuation of investments: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

The changes in the difference between fair value and the cost of investments and realized gains and losses are reflected in the statements of changes in net assets available for plan benefits - modified cash as an increase or decrease in net realized and unrealized appreciation or depreciation in the fair value of investments.

Accounting method: The Plan prepares its financial statements on a modified cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. This basis is an acceptable method of reporting under the Department of Labor regulations. Under this method, contributions, interest and dividends and other amounts are recognized only when actually received by the Plan. The year ended December 31, 2020, was previously presented on a modified accrual basis. This change had no impact on the previously reported financial statements.

Payment of benefits: Benefits are recorded when paid.

Estimates and assumptions: Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Accordingly, actual results may differ from these estimates.

Note 2. Description of the Plan

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan was adopted on December 9, 1975 and was last restated effective January 1, 2016. The Plan was amended on April 1, 2018 for changing the definition of "disability" in relation to the Plan. The Plan covers all employees of Sheehan Phinney Bass & Green PA (the "Plan Sponsor") who meet age and service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Age and service requirements: For salary deferral contributions and profit-sharing contributions employees must have attained age 21 and have completed one year of service.

Contributions: Under the Plan, participants may elect to make pre-tax 401(k) contributions ("deferrals") to their employee accounts in amounts up to maximum amounts allowed under Sections 415(c), 402(g) and 401(k) of the Internal Revenue Code. Participants may also elect to make after-tax Roth elective deferrals. Additionally, the Plan Sponsor may make an annual profit-sharing contribution on a discretionary basis to employees meeting certain eligibility requirements.

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Participant accounts: Each participant's account is credited with the participant's salary deferral and allocations of (a) the Plan Sponsor's profit-sharing contribution, if any, and (b) plan earnings and charged with an allocation of administrative expenses, if any. Allocations are based on participant earnings or account balances as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Income taxes: Participants are not taxed on their pre-tax 401(k) deferrals, on the Plan Sponsor's contributions allocated to their accounts, or on earnings thereon until these amounts are distributed. Plan Sponsor contributions are allocated to participant accounts based upon the individual's compensation as a percentage of total compensation of eligible employees. Roth elective deferrals are contributed on an after-tax basis. Earnings on these contributions are accumulated tax-free. Roth contributions and earnings thereon are not subject to tax upon distribution provided IRS guidelines requiring a participant to be over 59 ½ years of age and a minimum five-year holding period is satisfied.

The Internal Revenue Service has ruled that the Plan qualifies under Section 401(a) of the Internal Revenue Code ("IRC") and is, therefore, not subject to tax under present income tax law. The Plan is required to operate in conformity with the IRC to maintain its exempt status. The Plan has been amended since receiving its determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan adopted the provisions of FASB ASC 740, Accounting for Uncertainty in Income Taxes. The standard clarifies the accounting or uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a threshold of more-likely-than-not for recognition of tax benefits of uncertain tax positions taken or expected to be taken in a tax return. The standard also provides related guidance on measurement, derecognition, classification, interest and penalties, and disclosure. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. Federal tax authorities for years before 2018.

Vesting: Participants in the Plan are 100% vested in the current value of their pre-tax 401(k) deferrals and Roth elective deferrals, as well as the value of the Plan Sponsor's contributions, plus earnings thereon.

Payment of benefits: The Plan permits participants to withdraw funds at any time after age 59 ½. The Plan also provides for withdrawals in the event of death, disability, hardship and termination. Benefit payments can be in the form of a lump-sum amount equal to the value of the participant's vested interest in his or her account, as provided in the Plan document.

Notes receivable from participants: As permitted under the terms of the Plan's participant loan policy, participants may borrow from the fund accounts a minimum of \$1,000 to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Note terms range from one to five years (longer for purchase of a primary residence). The loans are collateralized by the balance in the participant's account and bear interest at a reasonable rate that is commensurate with the prime rate plus 2% (5.25% at December 31, 2021). Principal and interest is paid ratably through payroll deductions.

SHEEHAN PHINNEY BASS & GREEN PA
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Funding policy: Dependent upon a participant's position in the Plan Sponsor, bi-weekly or monthly deferrals are withheld from eligible participant's wages. These deferrals are remitted bi-weekly and monthly to the Plan's custodial bank and are invested based upon the Plan Sponsor's selection of funds. Profit-sharing contributions are deposited monthly.

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**SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST**

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The specific impact of the COVID-19 global pandemic on the Plan's investment securities is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Note 9. Concentration of Credit Risk

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Note 10. Subsequent Events

The Plan has evaluated subsequent events through August 29, 2022, the date which the financial statements were available to be issued and has not evaluated subsequent events after that date. Subsequent to year end, all investment assets were transferred from Charles Schwab to a new custodian, Fidelity Investments on January 3, 2022. No additional subsequent events were identified that would require disclosure in the financial statements for the year ended December 31, 2021.

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST
EIN #02-0315777, PLAN #001

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2021
Form 5500, Schedule H, Part IV, Line 4(i)

(b)	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par Value	(d) Current Value
<u>Identity of Issue, Borrower, Lessor or Similar Party or Maturity Value</u>		
<u>Non-Interest Bearing Cash</u>	5,435 Units	\$ 5,435
<u>Interest Bearing Cash</u>		
*Charles Schwab Bank Sweep	87,464,675 Units	\$ 87,464,675
<u>Cash Repurchase Agreement</u>		
Citizens Bank Overnight Repurchase Agreement Sweep	2,202,370 Units	\$ 2,202,370
<i>Total investments</i>		\$ 89,672,480
<u>Notes Receivable from Participants</u>	* Notes receivable from participants, with interest rates at 2% above prime, adjusted annually	\$ 10,223
<i>Total investments and notes receivable from participants</i>		\$ 89,682,703

* Party-in-interest

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST
EIN #02-0315777, PLAN #001

SCHEDULE OF REPORTABLE TRANSACTIONS
Year Ended December 31, 2021
Form 5500, Schedule H, Part IV, Line 4(j)

(a) Identity of Party	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(i) Gain (Loss)
<u>Category (i) Single Security Transaction</u>					
Blackrock Strategic Income	407,354.27 Shares	\$ -	\$ 4,163,146	\$ 4,118,961	\$ 44,185
Blackrock Event Driven	423,652.22 Shares	\$ -	\$ 4,168,723	\$ 4,109,103	\$ 59,620
Vanguard FTSE All-World ex-US Small-Cap Index Adm	149,487.78 Shares	\$ -	\$ 4,798,543	\$ 3,861,678	\$ 936,865
Vanguard Total International Stock	77,644.30 Shares	\$ -	\$ 28,646,236	\$ 26,238,307	\$ 2,407,929
Vanguard Total International Stock	520,371.16 Shares	\$ 16,956,238	\$ -	\$ -	\$ -
Vanguard Total Stock Market Index Inst	308,989.85 Shares	\$ -	\$ 31,101,620	\$ 17,549,573	\$ 13,552,047
PIMCO All Asset Fund	337,101.27 Shares	\$ -	\$ 4,355,333	\$ 4,562,530	\$ (207,197)
Matthews Asia Funds	240,592.67 Shares	\$ -	\$ 4,566,434	\$ 4,008,058	\$ 558,376
Harbor Diversified International Fund	441,919.41 Shares	\$ -	\$ 5,934,963	\$ 4,617,202	\$ 1,317,761
Loomis Sayles Bond Fund	333,504.07 Shares	\$ -	\$ 4,438,924	\$ 4,114,561	\$ 324,363
Loomis Sayles Core Plus	331,571.48 Shares	\$ -	\$ 4,515,989	\$ 4,523,048	\$ (7,059)
Loomis Sayles Core Plus	325,679.91 Shares	\$ 4,442,289	\$ -	\$ -	\$ -
FPA Crescent Fund	109,427.17 Shares	\$ -	\$ 4,401,161	\$ 3,660,798	\$ 740,363
FPA Crescent Supra Inst	112,404.92 Shares	\$ -	\$ 4,451,220	\$ 4,520,593	\$ (69,373)
FPA Crescent Supra Inst	109,399.97 Shares	\$ 4,401,176	\$ -	\$ -	\$ -
Vanguard Extended Market	43,320.85 Shares	\$ -	\$ 5,805,845	\$ 6,043,140	\$ (237,295)
Vanguard Extended Market	43,004.59 Shares	\$ 6,000,015	\$ -	\$ -	\$ -
iShares Core S&P 500	59,772.00 Shares	\$ 23,786,015	\$ 28,046,188	\$ 23,786,015	\$ 4,260,173

Category (i) -A single security transaction with market value in excess of 5% of plan assets

There were no category (ii), (iii), or (iv) reportable transactions for the year ended December 31, 2021.

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST
EIN #02-0315777, PLAN #001

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2021

Form 5500, Schedule H, Part IV, Line 4(i)

(b)	(c)	(d)
Identity of Issue, Borrower, Lessor or Similar Party or Maturity Value	Description of Investment, Including Maturity Date, Rate of Interest, Par Value	Current Value
<u>Non-Interest Bearing Cash</u>	5,435 Units	\$ 5,435
<u>Interest Bearing Cash</u>		
*Charles Schwab Bank Sweep	87,464,675 Units	\$ 87,464,675
<u>Cash Repurchase Agreement</u>		
Citizens Bank Overnight Repurchase Agreement Sweep	2,202,370 Units	\$ 2,202,370
	<i>Total investments</i>	\$ 89,672,480
<u>Notes Receivable from Participants</u>	* Notes receivable from participants, with interest rates at 2% above prime, adjusted annually	\$ 10,223
	<i>Total investments and notes receivable from participants</i>	\$ 89,682,703

* Party-in-interest

SHEEHAN PHINNEY BASS & GREEN PA
PROFIT SHARING PLAN AND TRUST
EIN #02-0315777, PLAN #001

SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2021

Form 5500, Schedule H, Part IV, Line 4(j)

(a) Identity of Party	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(i) Gain (Loss)
<u>Category (i) Single Security Transaction</u>					
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FPA Crescent Supra Inst	109,399.97 Shares	\$ 4,401,176	\$ -	\$ -	\$ -
Vanguard Extended Market	43,320.85 Shares	\$ -	\$ 5,805,845	\$ 6,043,140	\$ (237,295)
Vanguard Extended Market	43,004.59 Shares	\$ 6,000,015	\$ -	\$ -	\$ -
iShares Core S&P 500	59,772.00 Shares	\$ 23,786,015	\$ 28,046,188	\$ 23,786,015	\$ 4,260,173

Category (i) -A single security transaction with market value in excess of 5% of plan assets

There were no category (ii), (iii), or (iv) reportable transactions for the year ended December 31, 2021.