

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 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
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 ADAM'S GARDEN OF EDEN 401K PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 01/01/1999
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) ADAMS PEST CONTROL, INC. 922 HIGHWAY 55 MEDINA, MN 55340	2b Employer Identification Number (EIN) 41-0992760 2c Plan Sponsor's telephone number 763-478-9810 2d Business code (see instructions) 561710

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.	09/25/2023	SHERI CARLSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/25/2023	SHERI CARLSON
	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 (2022)
v. 220413

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		5 135
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) 121
a(2) Total number of active participants at the end of the plan year		6a(2) 151
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 14
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 165
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 165
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 92
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 4
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 2F 2G 2J 2K 2T 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) ☒ 1 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan ADAM'S GARDEN OF EDEN 401K PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 ADAMS PEST CONTROL, INC.	D Employer Identification Number (EIN) 41-0992760

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

(a) Name of insurance carrier VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	DH1396	165	01/01/2022	12/31/2022

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** 31266**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING**b** Balance at the end of the previous year **7b** 32607**c** Additions: (1) Contributions deposited during the year **7c(1)** 6240
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 364
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below) **7c(5)** 970
▶ *(6) Total additions..... **7c(6)** 7574**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 40181**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 2381
(2) Administration charge made by carrier..... **7e(2)** 290
(3) Transferred to separate account..... **7e(3)**
(4) Other (specify below) **7e(4)** 1393
▶ *(5) Total deductions..... **7e(5)** 4064**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 36117

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan ADAM'S GARDEN OF EDEN 401K PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ADAMS PEST CONTROL, INC.	D Employer Identification Number (EIN) 41-0992760	

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
VOYA RETIREMENT INSURANCE & ANNUITY
71-0294708

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	SERVICE PROVIDER	24451	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

USI ADVISORS, INC.

06-1397347

(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?
99	SERVICE PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	14423	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
USI ADVISORS, INC.	99	14423

(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.
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	OTHER FEES

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>ADAM'S GARDEN OF EDEN 401K PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ADAMS PEST CONTROL, INC.</u>	D Employer Identification Number (EIN) <u>41-0992760</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	
(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)	44204
(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)	3898661
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	32607
(15) Other		1c(15)	
			29342
			36117

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	3975472	3723386

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	3975472	3723386
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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)	152333	
(B) Participants	2a(1)(B)	407196	
(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)		559529
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)	1875	
(F) Other	2b(1)(F)	364	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2239
(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)	98127	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		98127
(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)		-819680
c Other income	2c		54
d Total income. Add all income amounts in column (b) and enter total	2d		-159731
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	67904	
(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)		67904
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	24451	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		24451
j Total expenses. Add all expense amounts in column (b) and enter total	2j		92355
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-252086
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: **MMKR**

(2) EIN: **41-1690382**

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			

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 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan ADAM'S GARDEN OF EDEN 401K PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 ADAMS PEST CONTROL, INC.		D Employer Identification Number (EIN) 41-0992760
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): 71-0294708		
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		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

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

ADAM'S GARDEN OF EDEN
401(k) PLAN

Financial Statements
and Supplemental Information
December 31, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

To the Trustees and Participants
Adam's Garden of Eden 401(k) Plan
Medina, Minnesota

SCOPE AND NATURE OF THE *ERISA* SECTION 103(A)(3)(C) AUDIT

We have performed an audit of the financial statements of Adam's Garden of Eden 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (*ERISA*), as permitted by *ERISA* Section 103(a)(3)(C) [*ERISA* Section 103(a)(3)(C) audit]. The financial statements comprise the Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021, and the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021 and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

OPINION

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

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of *ERISA* Section 103(a)(3)(C).

(continued)

BASIS FOR OPINION

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the *ERISA* Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Except as described in the Scope and Nature of the *ERISA* Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with 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.

(continued)

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an *ERISA* Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

SUPPLEMENTAL SCHEDULE H REQUIRED BY *ERISA*

The supplemental Schedule H – Line 4(i) – Schedule of Assets (Held End of Year) as of December 31, 2022 (the Supplemental Schedule) on page 16, is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the DOL's *Rules and Regulations for Reporting and Disclosure Under ERISA*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the Supplemental Schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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. For information included in the Supplemental Schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

(continued)

In forming our opinion on the Supplemental Schedule, we evaluated whether the Supplemental Schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's *Rules and Regulations for Reporting and Disclosure Under ERISA*.

In our opinion,

- The form and content of the Supplemental Schedule, other than the information in the Supplemental Schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's *Rules and Regulations for Reporting and Disclosure Under ERISA*.
- The information in the Supplemental Schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of *ERISA* Section 103(a)(3)(C).

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
September 11, 2023

FINANCIAL STATEMENTS

ADAM'S GARDEN OF EDEN
401(k) PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
Assets		
Investments, at fair value	\$ 3,657,927	\$ 3,898,661
Investments, at contract value	36,117	32,607
Total investments	<u>3,694,044</u>	<u>3,931,268</u>
Receivables		
Notes receivable – participants	<u>29,342</u>	<u>44,204</u>
Net assets available for benefits	<u><u>\$ 3,723,386</u></u>	<u><u>\$ 3,975,472</u></u>

ADAM'S GARDEN OF EDEN
401(k) PLAN

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2022

Additions (deductions) to net assets attributed to investment income (loss)	
Interest – notes receivable – participants	\$ 1,875
Dividends – from registered investment companies	98,545
Net depreciation in fair value of investments	<u>(819,680)</u>
Total investment loss	(719,260)
Contributions	
Employer	152,333
Participant	<u>407,196</u>
Total contributions	<u>559,529</u>
Total deductions	(159,731)
Deductions from net assets attributed to	
Benefits paid to participants	67,904
Administrative expenses	<u>24,451</u>
Total deductions	<u>92,355</u>
Net decrease	(252,086)
Net assets available for benefits	
Beginning of year	<u>3,975,472</u>
End of year	<u><u>\$ 3,723,386</u></u>

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements
December 31, 2022 and 2021

NOTE 1 – SUMMARY DESCRIPTION OF PLAN

The following description of Adam's Garden of Eden 401(k) Plan (the Plan) provides only general information. For a more complete description of the Plan's provisions, refer to the agreement governing the Plan.

A. General

The Plan is a defined contribution 401(k) plan under § 401(k) of the Internal Revenue Code (IRC) established by Adam's Pest Control, Inc. (the Company or the Plan Sponsor) on January 1, 1999 to provide retirement benefits for eligible employees of the Company. Eligible employees of the Company include all nonexcluded employees, as defined by the Plan, who have completed six months of service and are age 21 or older. The Plan is subject to the provisions of the Department of Labor's (DOL) *Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974 (ERISA)*, as amended.

B. Contributions

Participants may contribute up to 100 percent of pretax annual compensation, as defined by the Plan, up to the maximum amount allowed by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants are permitted to designate a portion or all of their otherwise eligible deferral as post-tax Roth contributions.

Employees become eligible for company matching contributions only if deferral contributions are made. The Company maintains a rigid discretionary match, which means a matching contribution which the Company in its sole discretion elects to make to the Plan. Prior to May 1, 2022, the Company had based its rigid discretionary match on the Company's overall growth within the previous fiscal year. Parameters of the formula used to determine the match were growth of less than 6 percent, 6 to 10 percent, 10 to 15 percent, and 15 percent or more, with the following percentages applied for the employer match to employee retirement plans: 25 percent, 50 percent, 75 percent, and 100 percent, respectively, up to 4 percent of employee contributions.

Effective May 1, 2022, the Plan Sponsor amended its Plan Agreement to include an automatic deferral feature totaling 4 percent of eligible compensation for all employees, unless the employee affirmatively opts out of participation within the Plan. Additionally, the Plan Sponsor has modified its current rigid discretionary match formula to match up to 50 percent of the first 8 percent contributed by eligible participants, regardless of profitability.

Participants direct the investment of their contributions and company matching contributions into various investment options offered by the Plan.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 1 – SUMMARY DESCRIPTION OF PLAN (CONTINUED)

C. Participant Accounts

Each participant's account is credited with the participant's contribution; the Company's matching contributions; an allocation of plan earnings; and is charged with an allocation of administrative expenses. Allocations are based upon 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.

D. Notes Receivable – Participants

Participants may borrow from their accounts a minimum amount of \$1,000 up to a maximum amount equal to the lesser of \$50,000, or 50 percent, of their vested account balance reduced by the outstanding balance of any previous loan. A maximum of three loans may be in effect at any given time. Generally, the Plan policy is to secure the loans by the balance in the participant's account. If additional security is necessary to secure the loan, the Plan Administrator shall require that such security be provided before the loan will be granted.

Loans granted under this program will bear interest at rates mutually agreed upon based on prevailing market rates, subject to applicable usury limits. As of December 31, 2022 and 2021, all outstanding loans maintained an interest rate between 4.25 percent and 7.25 percent. Loan payments are generally made monthly over a period not exceeding five years. If the loan was used to acquire the participant's principal residence, payments may be extended within a reasonable time as determined at the time the loan is made. Principal and interest are paid ratably through payroll deductions. Loans become immediately due and payable upon a participant's termination of employment, death, or disability.

E. Vesting

Participants are vested immediately in their 401(k) salary deferral contributions and rollover contributions, plus actual earnings thereon.

Company matching contributions are subject to the following vesting schedule, except upon death or disability, or normal retirement age, at which time company profit sharing contributions are 100 percent vested:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less Than 2	– %
2	20
3	40
4	60
5	80
6	100

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 1 – SUMMARY DESCRIPTION OF PLAN (CONTINUED)

F. Payments of Benefits

In the case of normal retirement, termination due to permanent disability or death, or termination of employment, a participant may elect to receive the value of their accumulated plan benefits, in accordance with the provisions of the Plan, in a lump sum distribution. Certain mandatory distribution provisions apply to participant account balances of \$5,000 or less.

G. Forfeitures

Forfeitures represent the portion of a participant's account that is not vested at the time of distribution.

Amounts forfeited from participant accounts are used to restore forfeitures, reduce contributions of the Company, or to pay reasonable administrative expenses of the Plan. Any such disposition of forfeitures from participant accounts are made no later than the end of the Plan year following the Plan year during which the forfeiture occurred.

At December 31, 2022 and 2021, forfeited nonvested accounts totaled \$9 and \$0, respectively. During the year ended December 31, 2022, the Company used \$5,726 of forfeited account balances to reduce contributions of the Company.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Plan's financial statements have been prepared on the accrual basis of accounting.

B. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

C. Investment Valuation and Income Recognition

The Plan's investments are stated at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value, as reported by Voya Retirement Insurance and Annuity Company (Voya), the Directed Trustee of the Plan, as of December 31, 2022 and 2021 (see Note 5). 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 4 for a discussion of fair value measurement.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Investment Valuation and Income Recognition (continued)

The Plan's investments in guaranteed interest accounts consists of an investment in a Voya Fixed Account. This fund is designed to provide stability of principal, relatively stable returns consistent with its comparatively low risk profile, and liquidity for benefit-responsive payments.

Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported on the average cost method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

D. Payment of Benefits

Benefits are recorded when paid, with the exception of corrective distributions, which are recorded annually at year-end.

E. Notes Receivable – Participant Loans

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account balance when incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant does not make loan repayments and the Plan Administrator considers the participant loan to be in default, the loan balance is reduced and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan Agreement.

F. Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are, therefore, excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to participants' accounts. Certain investment-related expenses are included in the net appreciation or depreciation in fair value of investments. Other investment-related and administrative expenses may be paid out of the Plan's trust unless paid by the Company.

Audit-related administrative expenses are paid by the Company (see Note 6).

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Uncertain Tax Positions

The Plan follows recognition requirements for uncertain income tax positions as required by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Plan has analyzed tax positions taken for filing with the IRS, the DOL's Employee Benefits Security Administration, and the state jurisdiction where it operates. The Plan believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Plan's financial condition or results of operations. Accordingly, the Plan has not recorded any reserves or related accruals for interest and penalties for uncertain income tax positions at December 31, 2022.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any open tax periods.

H. Subsequent Events

Subsequent events have been evaluated by management through September 11, 2023, which is the date the financial statements were available to be issued.

NOTE 3 – INFORMATION CERTIFIED BY PLAN TRUSTEE

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the DOL's *Rules and Regulations for Reporting and Disclosure Under ERISA* for 2022 and 2021. Accordingly, Voya has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021, the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022 and the supplemental Schedule H – Line 4(i) – Schedule of Assets (Held End of Year) as of December 31, 2022.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 4 – FAIR VALUE MEASUREMENTS

The FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest level of 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 as described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the assets or liability; and • inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques 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 or net asset value (NAV). There have been no changes in the methodologies used at December 31, 2022 and 2021.

Registered Investment Companies – Consist of mutual funds and are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the United States Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	<u>\$ 3,657,927</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 3,657,927</u>
Assets at Fair Value as of December 31, 2021				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	<u>\$ 3,898,661</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 3,898,661</u>

NOTE 5 – GROUP ANNUITY CONTRACT WITH CUSTODIAN

The Plan maintains a traditional fully benefit-responsive guaranteed investment contract with Voya totaling \$36,117 and \$32,607 as of December 31, 2022 and 2021, respectively. Voya maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The methodology for calculating the interest credit rate is based on the earnings of the underlying assets in the entire portfolio, compared to the minimum interest crediting rate (which will never be less than 1 percent as stated in the contract), and prevailing market conditions. Interest crediting rate is reset quarterly. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Voya, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 5 – GROUP ANNUITY CONTRACT WITH CUSTODIAN (CONTINUED)

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial and/or contractual obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include: (1) amendments to the Plan Agreement (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other plan-sponsored events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under *ERISA*, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include: (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, and/or (4) a material amendment to the agreement without the consent of the issuer.

NOTE 6 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds managed by Voya. Voya is the Trustee and Custodian defined by the Plan for the assets. As these parties either receive direct or indirect compensation for their services, these transactions qualify as party-in-interest transactions.

The Company also pays for contract administration services provided by Voya, which is acting as the third party administrator of the Plan. Certain fees incurred by the Plan for investment management services are included in the net appreciation or depreciation in fair value of the investment, as they are paid through revenue sharing, rather than direct payment. Other investment advisory services and recordkeeping services are recorded in administrative expenses. The Company provides certain accounting and administrative services to the Plan for which no fees are charged. The Company pays for audit services performed by an unrelated independent public accounting firm.

For the year ended December 31, 2022, the Plan incurred direct expenses from Voya totaling \$24,451.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of *ERISA*.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 7 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of *ERISA*. In the event of plan termination, participants would become 100 percent vested in their company matching contributions.

NOTE 8 – TAX STATUS

The Plan relies on the prototype nonstandardized profit sharing plan established by Voya, which the IRS determined and informed Voya by a letter dated June 30, 2020, that the prototype plan is designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. At December 31, 2022 and 2021, the Plan had investments totaling \$2,161,203 and \$2,359,023, respectively, that were concentrated in four funds.

SUPPLEMENTAL INFORMATION

ADAM'S GARDEN OF EDEN
401(k) PLAN

Federal Identification Number 41-0992760
Plan Number 002

Schedule H – Line 4(i) – Schedule of Assets (Held End of Year)
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment (Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value)	(d) Cost	(e) Current Value
		Guaranteed investment account		
*	Voya	Voya Fixed Account	**	\$ 36,117
		Registered investment companies		
*	Voya	Voya Government Money Market Fund A	**	17
	American Funds	American Funds EuroPacific Growth Fund R6	**	163,548
	Vanguard	Vanguard Total International Stock Index Fund Admiral	**	18,400
	JP Morgan	JP Morgan Emerging Markets Equity Fund R6	**	35,042
	Vanguard	Vanguard Mid-Cap Index Fund Admiral	**	25,619
	Vanguard	Vanguard Small-Cap Index Fund Admiral	**	4,813
	Cohen & Steers	Cohen & Steers Real Estate Securities Fund Z	**	38,929
	Ceredex	Virtus Ceredex Mid-Cap Value Equity Fund R6	**	9,165
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio CI K	**	29,284
	Goldman Sachs	Goldman Sachs Small Cap Value Insights Fund R6	**	57,010
	Alger	Alger Small Cap Focus Fund Y	**	22,046
	T.Rowe Price	T.Rowe Price Blue Chip Growth Fund I	**	98,581
	Vanguard	Vanguard 500 Index Fund Admiral	**	417,859
	Vanguard	Vanguard Lifestrategy Growth Fund Inv	**	710,169
	Vanguard	Vanguard Equity Income Fund Admiral	**	153,519
	Vanguard	Vanguard Target Retirement Fund 2035	**	252,293
	Vanguard	Vanguard Target Retirement Fund 2045	**	100,159
	Vanguard	Vanguard Target Retirement Fund 2025	**	67,293
	Vanguard	Vanguard Target Retirement Fund 2030	**	460,754
	Vanguard	Vanguard Target Retirement Fund 2040	**	54,831
	Vanguard	Vanguard Target Retirement Fund 2050	**	15,231
	Vanguard	Vanguard Target Retirement Fund 2055	**	7,642
	Vanguard	Vanguard Lifestrategy Conservative Growth Fund	**	96,118
	Vanguard	Vanguard Lifestrategy Moderate Growth Fund Inv	**	572,422
	Vanguard	Vanguard Target Retirement Fund 2060	**	57,430
	Vanguard	Vanguard Total Bond Market Index Fund Admiral	**	4,752
	BlackRock	BlackRock High Yield Bond Portfolio K	**	103,085
	BlackRock	BlackRock Total Return Fund K	**	79,216
	Goldman Sachs	Goldman Sachs Short Duration Government Fund R6	**	209
	Vanguard	Vanguard Target Retirement Fund 2065	**	2,451
	Vanguard	Vanguard Target Retirement Fund 2070	**	40
		Total registered investment companies		<u>3,657,927</u>
*	Notes receivable – participants	Interest rates at 4.25%–7.25%, due dates through 2026	\$ –	29,342
		Total assets		<u><u>\$ 3,723,386</u></u>

* Designates party-in-interest

** Cost omitted for participant-directed investments

See Independent Auditor's Report and notes to financial statements

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
Adams Garden of Eden 401(k) Plan
EIN#41-0992760
Plan#002
As Of December 31, 2022

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
Alger Small Cap Focus Fund Y	Registered Investment Company		\$22,046
American Funds EuroPacific R6	Registered Investment Company		\$163,548
BlackRock Mid-Cap Grw Eq Por K	Registered Investment Company		\$29,284
BlackRock Total Return Fnd K	Registered Investment Company		\$79,216
BlkRck High Yield Bnd Port K	Registered Investment Company		\$103,085
Cohen&Steers Real Est S Fd Z	Registered Investment Company		\$38,929
Gldmn Sachs Sht Dur Govt Fd R6	Registered Investment Company		\$209
Gldmn Sachs SmCp Value Insi R6	Registered Investment Company		\$57,010
JPMorgan Emrg Mkts Eqty Fd R6	Registered Investment Company		\$35,042
TRwPr Blue Chip Growth Fnd I	Registered Investment Company		\$98,581
Vangrd 500 Index Fund Adm	Registered Investment Company		\$417,859
Vangrd Equity Income Fund Adm	Registered Investment Company		\$153,519
Vangrd LifeStrat Cns Gr Fd Inv	Registered Investment Company		\$96,118
Vangrd LifeStrat Grw Fd Inv	Registered Investment Company		\$710,169
Vangrd LifeStrat Md Grw Fd Inv	Registered Investment Company		\$572,423
Vangrd Mid-Cap Index Fund Adm	Registered Investment Company		\$25,619
Vangrd Small-Cap Index Fnd Adm	Registered Investment Company		\$4,813
Vangrd Tot Bd Mkt Ind Fd Adm	Registered Investment Company		\$4,752
Vangrd Tot Int Stk In F Adm	Registered Investment Company		\$18,400
Vangrd Trgt Retire 2025 Fd	Registered Investment Company		\$67,293
Vangrd Trgt Retire 2030 Fd	Registered Investment Company		\$460,754
Vangrd Trgt Retire 2035 Fd	Registered Investment Company		\$252,293
Vangrd Trgt Retire 2040 Fd	Registered Investment Company		\$54,831
Vangrd Trgt Retire 2045 Fd	Registered Investment Company		\$100,159
Vangrd Trgt Retire 2050 Fd	Registered Investment Company		\$15,231
Vangrd Trgt Retire 2055 Fd	Registered Investment Company		\$7,642
Vangrd Trgt Retire 2060 Fd	Registered Investment Company		\$57,430
Vangrd Trgt Retire 2065 Fd	Registered Investment Company		\$2,451
Vangrd Trgt Retire 2070 Fd	Registered Investment Company		\$40
Virtus Crdx MC VI Eq Fd R6	Registered Investment Company		\$9,165
* Voya Fixed Account (4450)	Insurance Company General Account		\$36,117
* Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$17
	Participant Loans - Rates: 4.25% to 7.25%		\$29,342
TOTAL			\$3,723,386

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Financial Statements
and Supplemental Information
December 31, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

To the Trustees and Participants
Adam's Garden of Eden 401(k) Plan
Medina, Minnesota

SCOPE AND NATURE OF THE *ERISA* SECTION 103(A)(3)(C) AUDIT

We have performed an audit of the financial statements of Adam's Garden of Eden 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (*ERISA*), as permitted by *ERISA* Section 103(a)(3)(C) [*ERISA* Section 103(a)(3)(C) audit]. The financial statements comprise the Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021, and the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021 and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

OPINION

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

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of *ERISA* Section 103(a)(3)(C).

(continued)

BASIS FOR OPINION

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the *ERISA* Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Except as described in the Scope and Nature of the *ERISA* Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with 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.

(continued)

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an *ERISA* Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

SUPPLEMENTAL SCHEDULE H REQUIRED BY *ERISA*

The supplemental Schedule H – Line 4(i) – Schedule of Assets (Held End of Year) as of December 31, 2022 (the Supplemental Schedule) on page 16, is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the DOL's *Rules and Regulations for Reporting and Disclosure Under ERISA*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the Supplemental Schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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. For information included in the Supplemental Schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

(continued)

In forming our opinion on the Supplemental Schedule, we evaluated whether the Supplemental Schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's *Rules and Regulations for Reporting and Disclosure Under ERISA*.

In our opinion,

- The form and content of the Supplemental Schedule, other than the information in the Supplemental Schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's *Rules and Regulations for Reporting and Disclosure Under ERISA*.
- The information in the Supplemental Schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of *ERISA* Section 103(a)(3)(C).

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
September 11, 2023

FINANCIAL STATEMENTS

ADAM'S GARDEN OF EDEN
401(k) PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
Assets		
Investments, at fair value	\$ 3,657,927	\$ 3,898,661
Investments, at contract value	36,117	32,607
Total investments	<u>3,694,044</u>	<u>3,931,268</u>
Receivables		
Notes receivable – participants	<u>29,342</u>	<u>44,204</u>
Net assets available for benefits	<u><u>\$ 3,723,386</u></u>	<u><u>\$ 3,975,472</u></u>

ADAM'S GARDEN OF EDEN
401(k) PLAN

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2022

Additions (deductions) to net assets attributed to investment income (loss)	
Interest – notes receivable – participants	\$ 1,875
Dividends – from registered investment companies	98,545
Net depreciation in fair value of investments	<u>(819,680)</u>
Total investment loss	(719,260)
Contributions	
Employer	152,333
Participant	<u>407,196</u>
Total contributions	<u>559,529</u>
Total deductions	(159,731)
Deductions from net assets attributed to	
Benefits paid to participants	67,904
Administrative expenses	<u>24,451</u>
Total deductions	<u>92,355</u>
Net decrease	(252,086)
Net assets available for benefits	
Beginning of year	<u>3,975,472</u>
End of year	<u><u>\$ 3,723,386</u></u>

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements
December 31, 2022 and 2021

NOTE 1 – SUMMARY DESCRIPTION OF PLAN

The following description of Adam's Garden of Eden 401(k) Plan (the Plan) provides only general information. For a more complete description of the Plan's provisions, refer to the agreement governing the Plan.

A. General

The Plan is a defined contribution 401(k) plan under § 401(k) of the Internal Revenue Code (IRC) established by Adam's Pest Control, Inc. (the Company or the Plan Sponsor) on January 1, 1999 to provide retirement benefits for eligible employees of the Company. Eligible employees of the Company include all nonexcluded employees, as defined by the Plan, who have completed six months of service and are age 21 or older. The Plan is subject to the provisions of the Department of Labor's (DOL) *Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974 (ERISA)*, as amended.

B. Contributions

Participants may contribute up to 100 percent of pretax annual compensation, as defined by the Plan, up to the maximum amount allowed by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants are permitted to designate a portion or all of their otherwise eligible deferral as post-tax Roth contributions.

Employees become eligible for company matching contributions only if deferral contributions are made. The Company maintains a rigid discretionary match, which means a matching contribution which the Company in its sole discretion elects to make to the Plan. Prior to May 1, 2022, the Company had based its rigid discretionary match on the Company's overall growth within the previous fiscal year. Parameters of the formula used to determine the match were growth of less than 6 percent, 6 to 10 percent, 10 to 15 percent, and 15 percent or more, with the following percentages applied for the employer match to employee retirement plans: 25 percent, 50 percent, 75 percent, and 100 percent, respectively, up to 4 percent of employee contributions.

Effective May 1, 2022, the Plan Sponsor amended its Plan Agreement to include an automatic deferral feature totaling 4 percent of eligible compensation for all employees, unless the employee affirmatively opts out of participation within the Plan. Additionally, the Plan Sponsor has modified its current rigid discretionary match formula to match up to 50 percent of the first 8 percent contributed by eligible participants, regardless of profitability.

Participants direct the investment of their contributions and company matching contributions into various investment options offered by the Plan.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 1 – SUMMARY DESCRIPTION OF PLAN (CONTINUED)

C. Participant Accounts

Each participant's account is credited with the participant's contribution; the Company's matching contributions; an allocation of plan earnings; and is charged with an allocation of administrative expenses. Allocations are based upon 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.

D. Notes Receivable – Participants

Participants may borrow from their accounts a minimum amount of \$1,000 up to a maximum amount equal to the lesser of \$50,000, or 50 percent, of their vested account balance reduced by the outstanding balance of any previous loan. A maximum of three loans may be in effect at any given time. Generally, the Plan policy is to secure the loans by the balance in the participant's account. If additional security is necessary to secure the loan, the Plan Administrator shall require that such security be provided before the loan will be granted.

Loans granted under this program will bear interest at rates mutually agreed upon based on prevailing market rates, subject to applicable usury limits. As of December 31, 2022 and 2021, all outstanding loans maintained an interest rate between 4.25 percent and 7.25 percent. Loan payments are generally made monthly over a period not exceeding five years. If the loan was used to acquire the participant's principal residence, payments may be extended within a reasonable time as determined at the time the loan is made. Principal and interest are paid ratably through payroll deductions. Loans become immediately due and payable upon a participant's termination of employment, death, or disability.

E. Vesting

Participants are vested immediately in their 401(k) salary deferral contributions and rollover contributions, plus actual earnings thereon.

Company matching contributions are subject to the following vesting schedule, except upon death or disability, or normal retirement age, at which time company profit sharing contributions are 100 percent vested:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less Than 2	– %
2	20
3	40
4	60
5	80
6	100

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 1 – SUMMARY DESCRIPTION OF PLAN (CONTINUED)

F. Payments of Benefits

In the case of normal retirement, termination due to permanent disability or death, or termination of employment, a participant may elect to receive the value of their accumulated plan benefits, in accordance with the provisions of the Plan, in a lump sum distribution. Certain mandatory distribution provisions apply to participant account balances of \$5,000 or less.

G. Forfeitures

Forfeitures represent the portion of a participant's account that is not vested at the time of distribution.

Amounts forfeited from participant accounts are used to restore forfeitures, reduce contributions of the Company, or to pay reasonable administrative expenses of the Plan. Any such disposition of forfeitures from participant accounts are made no later than the end of the Plan year following the Plan year during which the forfeiture occurred.

At December 31, 2022 and 2021, forfeited nonvested accounts totaled \$9 and \$0, respectively. During the year ended December 31, 2022, the Company used \$5,726 of forfeited account balances to reduce contributions of the Company.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Plan's financial statements have been prepared on the accrual basis of accounting.

B. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

C. Investment Valuation and Income Recognition

The Plan's investments are stated at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value, as reported by Voya Retirement Insurance and Annuity Company (Voya), the Directed Trustee of the Plan, as of December 31, 2022 and 2021 (see Note 5). 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 4 for a discussion of fair value measurement.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Investment Valuation and Income Recognition (continued)

The Plan's investments in guaranteed interest accounts consists of an investment in a Voya Fixed Account. This fund is designed to provide stability of principal, relatively stable returns consistent with its comparatively low risk profile, and liquidity for benefit-responsive payments.

Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported on the average cost method. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

D. Payment of Benefits

Benefits are recorded when paid, with the exception of corrective distributions, which are recorded annually at year-end.

E. Notes Receivable – Participant Loans

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account balance when incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant does not make loan repayments and the Plan Administrator considers the participant loan to be in default, the loan balance is reduced and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan Agreement.

F. Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are, therefore, excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to participants' accounts. Certain investment-related expenses are included in the net appreciation or depreciation in fair value of investments. Other investment-related and administrative expenses may be paid out of the Plan's trust unless paid by the Company.

Audit-related administrative expenses are paid by the Company (see Note 6).

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Uncertain Tax Positions

The Plan follows recognition requirements for uncertain income tax positions as required by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Plan has analyzed tax positions taken for filing with the IRS, the DOL's Employee Benefits Security Administration, and the state jurisdiction where it operates. The Plan believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Plan's financial condition or results of operations. Accordingly, the Plan has not recorded any reserves or related accruals for interest and penalties for uncertain income tax positions at December 31, 2022.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any open tax periods.

H. Subsequent Events

Subsequent events have been evaluated by management through September 11, 2023, which is the date the financial statements were available to be issued.

NOTE 3 – INFORMATION CERTIFIED BY PLAN TRUSTEE

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the DOL's *Rules and Regulations for Reporting and Disclosure Under ERISA* for 2022 and 2021. Accordingly, Voya has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021, the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022 and the supplemental Schedule H – Line 4(i) – Schedule of Assets (Held End of Year) as of December 31, 2022.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 4 – FAIR VALUE MEASUREMENTS

The FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest level of 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 as described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the assets or liability; and • inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques 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 or net asset value (NAV). There have been no changes in the methodologies used at December 31, 2022 and 2021.

Registered Investment Companies – Consist of mutual funds and are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the United States Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	<u>\$ 3,657,927</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 3,657,927</u>
Assets at Fair Value as of December 31, 2021				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	<u>\$ 3,898,661</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 3,898,661</u>

NOTE 5 – GROUP ANNUITY CONTRACT WITH CUSTODIAN

The Plan maintains a traditional fully benefit-responsive guaranteed investment contract with Voya totaling \$36,117 and \$32,607 as of December 31, 2022 and 2021, respectively. Voya maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The methodology for calculating the interest credit rate is based on the earnings of the underlying assets in the entire portfolio, compared to the minimum interest crediting rate (which will never be less than 1 percent as stated in the contract), and prevailing market conditions. Interest crediting rate is reset quarterly. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Voya, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 5 – GROUP ANNUITY CONTRACT WITH CUSTODIAN (CONTINUED)

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial and/or contractual obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include: (1) amendments to the Plan Agreement (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other plan-sponsored events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under *ERISA*, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include: (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, and/or (4) a material amendment to the agreement without the consent of the issuer.

NOTE 6 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds managed by Voya. Voya is the Trustee and Custodian defined by the Plan for the assets. As these parties either receive direct or indirect compensation for their services, these transactions qualify as party-in-interest transactions.

The Company also pays for contract administration services provided by Voya, which is acting as the third party administrator of the Plan. Certain fees incurred by the Plan for investment management services are included in the net appreciation or depreciation in fair value of the investment, as they are paid through revenue sharing, rather than direct payment. Other investment advisory services and recordkeeping services are recorded in administrative expenses. The Company provides certain accounting and administrative services to the Plan for which no fees are charged. The Company pays for audit services performed by an unrelated independent public accounting firm.

For the year ended December 31, 2022, the Plan incurred direct expenses from Voya totaling \$24,451.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of *ERISA*.

ADAM'S GARDEN OF EDEN
401(k) PLAN

Notes to Financial Statements (continued)
December 31, 2022 and 2021

NOTE 7 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of *ERISA*. In the event of plan termination, participants would become 100 percent vested in their company matching contributions.

NOTE 8 – TAX STATUS

The Plan relies on the prototype nonstandardized profit sharing plan established by Voya, which the IRS determined and informed Voya by a letter dated June 30, 2020, that the prototype plan is designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. At December 31, 2022 and 2021, the Plan had investments totaling \$2,161,203 and \$2,359,023, respectively, that were concentrated in four funds.

SUPPLEMENTAL INFORMATION

ADAM'S GARDEN OF EDEN
401(k) PLAN

Federal Identification Number 41-0992760
Plan Number 002

Schedule H – Line 4(i) – Schedule of Assets (Held End of Year)
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment (Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value)	(d) Cost	(e) Current Value
		Guaranteed investment account		
*	Voya	Voya Fixed Account	**	\$ 36,117
		Registered investment companies		
*	Voya	Voya Government Money Market Fund A	**	17
	American Funds	American Funds EuroPacific Growth Fund R6	**	163,548
	Vanguard	Vanguard Total International Stock Index Fund Admiral	**	18,400
	JP Morgan	JP Morgan Emerging Markets Equity Fund R6	**	35,042
	Vanguard	Vanguard Mid-Cap Index Fund Admiral	**	25,619
	Vanguard	Vanguard Small-Cap Index Fund Admiral	**	4,813
	Cohen & Steers	Cohen & Steers Real Estate Securities Fund Z	**	38,929
	Ceredex	Virtus Ceredex Mid-Cap Value Equity Fund R6	**	9,165
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio CI K	**	29,284
	Goldman Sachs	Goldman Sachs Small Cap Value Insights Fund R6	**	57,010
	Alger	Alger Small Cap Focus Fund Y	**	22,046
	T.Rowe Price	T.Rowe Price Blue Chip Growth Fund I	**	98,581
	Vanguard	Vanguard 500 Index Fund Admiral	**	417,859
	Vanguard	Vanguard Lifestrategy Growth Fund Inv	**	710,169
	Vanguard	Vanguard Equity Income Fund Admiral	**	153,519
	Vanguard	Vanguard Target Retirement Fund 2035	**	252,293
	Vanguard	Vanguard Target Retirement Fund 2045	**	100,159
	Vanguard	Vanguard Target Retirement Fund 2025	**	67,293
	Vanguard	Vanguard Target Retirement Fund 2030	**	460,754
	Vanguard	Vanguard Target Retirement Fund 2040	**	54,831
	Vanguard	Vanguard Target Retirement Fund 2050	**	15,231
	Vanguard	Vanguard Target Retirement Fund 2055	**	7,642
	Vanguard	Vanguard Lifestrategy Conservative Growth Fund	**	96,118
	Vanguard	Vanguard Lifestrategy Moderate Growth Fund Inv	**	572,422
	Vanguard	Vanguard Target Retirement Fund 2060	**	57,430
	Vanguard	Vanguard Total Bond Market Index Fund Admiral	**	4,752
	BlackRock	BlackRock High Yield Bond Portfolio K	**	103,085
	BlackRock	BlackRock Total Return Fund K	**	79,216
	Goldman Sachs	Goldman Sachs Short Duration Government Fund R6	**	209
	Vanguard	Vanguard Target Retirement Fund 2065	**	2,451
	Vanguard	Vanguard Target Retirement Fund 2070	**	40
		Total registered investment companies		<u>3,657,927</u>
*	Notes receivable – participants	Interest rates at 4.25%–7.25%, due dates through 2026	\$ –	29,342
		Total assets		<u><u>\$ 3,723,386</u></u>

* Designates party-in-interest

** Cost omitted for participant-directed investments

See Independent Auditor's Report and notes to financial statements