

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>SPRING-GREEN LAWN CARE CORP. SAVINGS AND INVESTMENT PLAN AND TRUST</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SPRING-GREEN ENTERPRISES, INC.</u> <u>11909 SPAULDING SCHOOL DRIVE</u> <u>PLAINFIELD, IL 60585</u>		
1c Effective date of plan <u>02/01/1982</u>		
2b Employer Identification Number (EIN) <u>46-4716369</u>		
2c Plan Sponsor's telephone number <u>815-436-8777</u>		
2d Business code (see instructions) <u>561730</u>		

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2023	THEODORE HOFER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2023	THEODORE HOFER
	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		5 233
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) 166
a(2) Total number of active participants at the end of the plan year		6a(2) 133
b Retired or separated participants receiving benefits		6b 5
c Other retired or separated participants entitled to future benefits.....		6c 79
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 217
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 218
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 162
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 34
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 2G 2J 2K 2A 2T 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 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 SPRING-GREEN LAWN CARE CORP. SAVINGS AND INVESTMENT PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SPRING-GREEN ENTERPRISES, INC.	D Employer Identification Number (EIN) 46-4716369

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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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)

LPL FINANCIAL

4707 EXECUTIVE DRIVE
SAN DIEGO, CA 92121

(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?
27	NONE	31437	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE WEISS GROUP, INC.

400 SKOKIE BLVD
SUITE 415
NORTHBROOK, IL 60062

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64	NONE	29413	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MID ATLANTIC TRUST COMPANY

1251 WATERFRONT PLACE SUITE 525
PITTSBURGH, PA 15222

(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?
18	NONE	5047	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
(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.	
(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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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:	
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Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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.
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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 SPRING-GREEN LAWN CARE CORP. SAVINGS AND INVESTMENT PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SPRING-GREEN ENTERPRISES, INC.	D Employer Identification Number (EIN) 46-4716369	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MET LIFE SERIES 25053		
b Name of sponsor of entity listed in (a): RELIANCE TRUST STABLE VALUE FUND		
c EIN-PN 46-6625485-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4265037
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN

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>SPRING-GREEN LAWN CARE CORP. SAVINGS AND INVESTMENT PLAN AND TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	<u>001</u>		
B Three-digit plan number (PN) ►	<u>001</u>					
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPRING-GREEN ENTERPRISES, INC.</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">D Employer Identification Number (EIN) <u>46-4716369</u></td> <td style="width: 20%;"></td> </tr> </table>		D Employer Identification Number (EIN) <u>46-4716369</u>			
D Employer Identification Number (EIN) <u>46-4716369</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	1601414704
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	155677101670
(2) Participant contributions.....		1b(2)	00
(3) Other.....		1b(3)	00
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)	8376494112
(9) Value of interest in common/collective trusts.....		1c(9)	43554564265037
(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)	97140978113728
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	14325008	12589251

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	16011	14548
k Total liabilities (add all amounts in lines 1g through 1j)	1k	16011	14548

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	14308997	12574703
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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)	347369	
(B) Participants	2a(1)(B)	596058	
(C) Others (including rollovers)	2a(1)(C)	4464	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		947891
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	98	
(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)	3260	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3358
(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)	124938	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		124938
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	-337215	
(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)		-337215
(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)		-1497786
c Other income	2c		3029
d Total income. Add all income amounts in column (b) and enter total	2d		-755785
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	891954	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		891954
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		20557
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	34561	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	31437	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		65998
j Total expenses. Add all expense amounts in column (b) and enter total	2j		978509
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1734294
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: **DHJJ LTD**

(2) EIN: **36-3029663**

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		1300000
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.
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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 SPRING-GREEN LAWN CARE CORP. SAVINGS AND INVESTMENT PLAN AND TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 SPRING-GREEN ENTERPRISES, INC.	D Employer Identification Number (EIN) 46-4716369

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	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 27-3169253		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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 _____



**CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS ADVISORS**

Financial Statements and
Independent Auditor's Report

Spring-Green Lawn Care Corp. Savings and Investment Plan

December 31, 2022 and 2021

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To the Plan Administrator and Trustees of the
Spring-Green Lawn Care Corp. Savings and Investment Plan
Plainfield, Illinois

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

We have performed audits of the financial statements of Spring-Green Lawn Care Corp. Savings and Investment Plan, an employee benefit plan subject to the Employee Retirement Income and Securities 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 Spring-Green Lawn Care Corp. Savings and Investment 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note D 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 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).

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 Spring-Green Lawn Care Corp. Savings and Investment 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 Spring-Green Lawn Care Corp. Savings and Investment 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism through 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 Spring-Green Lawn Care Corp. Savings and Investment 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 Spring-Green Lawn Care Corp. Savings and Investment 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 related 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 the 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 Schedules Required by ERISA

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rule 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

DHJJ LTD.

Naperville, Illinois
October 12, 2023



Spring-Green Lawn Care Corp. Savings and Investment Plan

**STATEMENTS OF NET ASSETS AVAILABLE
FOR BENEFITS**

December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS:		
Cash	\$ 14,704	\$ 16,014
Participant-directed investments, at fair value:		
Shares of registered investment companies	8,113,728	9,714,097
Common collective trust funds	<u>4,265,037</u>	<u>4,355,456</u>
	12,378,765	14,069,553
Receivables:		
Employer	101,670	155,677
Notes receivable from participants	<u>94,112</u>	<u>82,416</u>
	195,782	238,093
TOTAL ASSETS	12,589,251	14,323,660
LIABILITIES:	<u>14,548</u>	<u>16,011</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 12,574,703</u>	<u>\$ 14,307,649</u>

See accompanying notes.

Spring-Green Lawn Care Corp. Savings and Investment Plan
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS**

Year ended December 31, 2022

ADDITIONS:

Contributions:	
Employer	\$ 347,369
Participants	596,058
Rollovers	<u>4,464</u>
	947,891
Investment income:	
Participant-directed investment income:	
Dividends - registered investment companies	124,938
Interest on notes receivable from participants	3,260
Interest on interest bearing cash	98
Other income	<u>3,029</u>
	<u>6,387</u>
TOTAL ADDITIONS	1,079,216

DEDUCTIONS:

Investment loss:	
Participant-directed investment loss:	
Net depreciation in fair value of investments	1,835,001
Benefits paid to participants	891,954
Loans deemed distributions	20,557
Administrative expenses	<u>64,650</u>
TOTAL DEDUCTIONS	<u>2,812,162</u>
NET DECREASE	(1,732,946)

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>14,307,649</u>
END OF YEAR	<u><u>\$ 12,574,703</u></u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A--DESCRIPTION OF PLAN

The following description of the Spring-Green Lawn Care Corp. Savings and Investment Plan (the "Plan") provides only general information. Users of the financial statements should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering eligible employees of Spring-Green Lawn Care Corp. (the "Company"). Affiliated companies Spring-Green Enterprises, Inc., SGE Marketing Services, Inc., Superior Irrigation, LLC, Superior Lawns Incorporated, Pet Butler, LLC, and Chicagoland Scoopers, LLC are participating employers under the Plan for benefit of their employees and are bound by all elections selected by the Company. The Plan is subject to the provisions of the Employee Retirement Income and Security Act of 1974 ("ERISA"). The Plan Administrator and Plan Trustees are responsible for oversight of the Plan, determining the appropriateness of investment offerings, and monitoring investment performance.

The Plan was originally established on February 1, 1982, subsequently restated January 1, 2016, and most recently amended effective January 1, 2018. The Plan provides for contributions to be made under salary deferral agreements pursuant to Section 401(k) of the Internal Revenue Code (the "Code").

Contributions

Eligible participants may elect to contribute annual pre-tax or after-tax compensation to the Plan by means of a salary deferral agreement. Contributions are subject to limitations as provided in the Code and as described in the Plan. 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 plans (rollover) in accordance with the Plan provisions. Additionally, each participant may elect to separately defer up to 100% of any cash bonus.

The Company makes a safe harbor matching contribution in the amount of 100% of the participant's deferrals that are not in excess of 3% of compensation, plus 50% of the amount of the participant's deferrals that exceed 3% of compensation, but not in excess of 5% of the compensation. The contribution is based on a participant's eligible compensation for the Plan year, subject to statutory limits and is allocated to those who have met the eligibility requirements.

The Company may make an additional matching contribution or nonelective contributions to the Plan in accordance with Plan provisions. Employees that are twenty-one years or older and have completed one year of service are eligible to receive an allocation of the additional matching contribution and nonelective contributions. The nonelective contribution was \$100,000 during 2022 (see Forfeited Accounts).

Participants must be twenty-one years or older and have completed thirty days of service to be eligible for elective deferrals and safe harbor matching contributions. To receive a share of the Company's nonelective contribution, participants must be twenty-one years or older and have completed one year of service. With the exception of seasonal employees, employees are required to be employed on the last day of the Plan year to be eligible to share in the non-elective contribution.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A--DESCRIPTION OF PLAN-continued

Contributions-continued

Salary deferral contributions and safe harbor matching contributions are funded proximate to the withholding date. Non-elective contributions are funded annually after the close of the Plan year and within statutory time frames. All contributions invested are directed by the participant in various investment options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and Company matching and non-elective contributions, if any, as well as allocations of (a) Plan earnings or losses, (b) forfeitures of terminated participants' non-vested accounts, and (c) charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant account balances or compensation, as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment in the Plan, participants may elect the way in which contributions are invested in a variety of investment choices within the Plan as more fully described in the Plan's literature. The investment elections will apply to both participant and employer contributions. Participants may change their investment options at any time. During any period in which there is no participant direction on file with the Custodian as to the investment of a participant's account, 100 percent of that participant's account will be invested in the investment option designated from time to time by the Custodian as the default investment. The Plan currently offers various shares of registered investment companies and a common collective trust fund as investment options for participants.

Vesting

Participants are immediately vested in their voluntary contributions and the Company's matching contributions plus actual earnings thereon. Vesting in the Company's non-elective contributions plus actual earnings thereon is based on years of credited service as presented below. A participant is 100% vested after six years of credited service. Participants who attain the normal retirement age of 65, or who terminate employment due to death or disability become 100% vested in their account balances.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A--DESCRIPTION OF PLAN-continued

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested account balance. The \$50,000 maximum loan amount is reduced by the participants highest outstanding loan balance in the previous 12 months over the existing loan balance, if any, on the date a new loan is made. A participant may only have one loan outstanding from the Plan. The loans are secured by the nonforfeitable balance in the participant's account and bear interest at the prime rate, as defined. Loan terms may not exceed 5 years unless the loan is obtained for the purchase of a participant's residence. Principal and interest are typically paid ratably through periodic payroll deductions. The interest rate applied to current outstanding loans is 3.25% - 7.00%.

Payment of Benefits

Upon termination of employment due to death, disability, retirement or Plan termination, a participant is entitled to 100% of their account balance in a lump-sum cash distribution or as a direct rollover to an individual retirement account ("IRA"). For termination of employment for other reasons, a participant is entitled to a lump-sum cash distribution of 100% of the participant's contributions and the vested portion of the Company's contributions based upon the Plan's vesting provisions.

All distributions will be made as soon as administratively feasible. Unless a participant elects, payments of benefits will begin no later than the 60th day after the close of the Plan year. However, those account balances in excess of \$5,000 (including rollover account balances), will be made as soon as administratively feasible following the date the Plan Administrator receives a written request for distribution. In-service and hardship withdrawals, subject to certain restrictions, are also permitted.

Mandatory distributions greater than \$1,000, may be paid in a direct rollover to an IRA designated by the Plan Administrator. These distributions will be made if the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or does not elect to receive the distribution directly.

Forfeited Accounts

Forfeited non-vested accounts may be made available to reinstate previously forfeited account balances of participants, to reduce any required employer contributions or pay any administrative expenses. Forfeited non-vested accounts totaled \$3,597 and \$11,250 at December 31, 2022 and 2021, respectively. During the years ending December 31, 2022 and 2021, the Plan used \$11,000 and \$5,000, respectively, of the forfeited non-vested accounts to reduce the nonelective contributions.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual method of accounting.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan's Administrator to make estimates and assumptions that affect reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Administrator determines the Plan's valuation policies utilizing information provided by Mid Atlantic Trust Company, the Plan Custodian. See Note C for discussion of fair value measurements.

Purchases and sales of the securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded. During 2022 and 2021, \$20,557 and \$1,348, respectively, of notes receivable from participants were deemed distributed (see Note I).

Payments of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses of maintaining the Plan are paid out of Plan assets unless paid by the Company (see Note E). Fees related to the administration of benefit payments and notes receivable from participants are paid by the individual participant accounts. Investment-related expenses are included in net appreciation of fair value of investments.

Subsequent Events

The Plan Administrator has evaluated subsequent events through October 12, 2023, which is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE C--FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The following is a description of the valuation methodologies used for Plan assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021:

Registered investment companies are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE C--FAIR VALUE MEASUREMENTS-continued

Stable Value Collective Investment Trust: The stable value collective investment trust is valued at the net asset value ("NAV") of units of the Reliance Trust Stable Value Fund MetLife Series. The NAV, as provided by the Custodian, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities' liquidations will be carried out in an orderly business manner.

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:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Total Fair Value
December 31, 2022				
Registered investment companies	\$ 8,113,728	\$ -	\$ -	\$ 8,113,728
Total assets in the fair value hierarchy	<u>\$ 8,113,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,113,728</u>
Investments measured at net asset value *	-	-	-	4,265,037
Cash	-	-	-	14,704
Investments at fair value	<u>\$ 8,113,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,393,469</u>
December 31, 2021				
Registered investment companies	\$ 9,714,097	\$ -	\$ -	\$ 9,714,097
Total assets in the fair value hierarchy	<u>\$ 9,714,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,714,097</u>
Investments measured at net asset value *	-	-	-	4,355,456
Cash	-	-	-	16,014
Investments at fair value	<u>\$ 9,714,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,085,567</u>

In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

Fair Value of Investments in Entities that Use NAV

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2022 and 2021, respectively. There are no participant redemption restrictions for these investments; the redemption period is applicable only to the Plan.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE C--FAIR VALUE MEASUREMENTS-continued**Fair Value of Investments in Entities that Use NAV-continued**

<u>December 31, 2022</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If eligible)</u>	<u>Redemption Period</u>
Common collective trust funds	\$ 4,265,037	N/A	Daily	N/A**

<u>December 31, 2021</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If eligible)</u>	<u>Redemption Period</u>
Common collective trust funds	\$ 4,355,456	N/A	Daily	N/A**

** Terms indicate redemption period could be up to twelve months if withdrawal requests are deemed, by the Custodian, to be a Plan directed withdrawal.

NOTE D--INFORMATION CERTIFIED BY CUSTODIAN (UNAUDITED)

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments held and notes receivable from participants at December 31, 2022 and 2021, and net depreciation in fair value of investments, interest and dividends for the year ended December 31, 2022, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Mid Atlantic Trust Company, the Custodian, as of December 31, 2022 and 2021 and for the year ended December 31, 2022. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to such information certified by the Custodian as of December 31, 2022 and 2021 and for the year ended December 31, 2022.

Except for comparing such information as certified by the Custodian to information included in the Plan's financial statements and supplemental schedule, the Plan's independent auditors did not perform any auditing procedures on the certified information.

The following represents information certified by the Custodian as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Shares of registered investment companies, at fair value:	\$ 8,113,728	\$ 9,714,097
Common collective trust funds	4,265,037	4,355,456
Cash	14,704	16,014
Notes receivable from participants	94,112	82,416
Net depreciation in fair value of investments	(1,835,001)	
Dividends - registered investment companies	124,938	
Interest on notes receivables from participants	3,260	
Interest on interest bearing cash	98	

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE E--RELATED PARTY TRANSACTIONS

Fees incurred by the Plan for these investment management services are included in net depreciation of fair value of registered investment companies on the accompanying statement of changes in net assets.

The Custodian provides certain administrative services to the Plan pursuant to a service agreement between the Plan and the Custodian. The Custodian receives revenue from the Plan for performance of these services. This revenue is also used to offset certain amounts owed to the financial advisors, authorized representatives and other third-party administrators for the services they provide the Plan.

A third-party administrator also performs administrative and recordkeeping services for the Plan and receives fees paid by the Company for these services.

Certain employees of the Company provide administrative services for the Plan and the Company is not reimbursed for their services.

NOTE F--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 will become 100% vested in their accounts.

NOTE G--TAX STATUS

On June 30, 2020, the Internal Revenue Service ("IRS") stated that the prototype adopted by the Plan, as then designed, qualifies under the Code section 401(a). The Plan has not received a determination letter specific to the Plan itself; however, the Plan Administrator and the Plan's tax counsel believe that the Plan was designed and was being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability, if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions. However, there are currently no audits for any tax periods in progress. The Plan Administrator believes that the Plan is still subject to income tax examinations for the Plan year ending December 31, 2019.

NOTE H--RISKS AND UNCERTAINTIES

The Plan's assets are invested directly and indirectly in various investment securities which are purchased or managed by the Custodian. These investments are exposed to various risks such as interest rate, market, and credit risks. The Plan's assets are subject to the changes in the value of its underlying investments, including the potential for bankruptcy of one or more of the companies in which they are invested.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE H--RISKS AND UNCERTAINTIES-continued

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 statement of net assets available for benefits.

The participants who have borrowed from the Plan are all employees of the Company in the Chicago area, and their ability to repay the loans could be affected by the economic conditions in the industry in general, the economic conditions in Chicago metropolitan area or the economic situation of the Company itself.

NOTE I--RECONCILIATION TO FORM 5500

The following reconciliation of net assets available for benefits per the financial statements to Schedule H of the Form 5500 at December 31, 2022 and 2021:

	2022	2021
Net assets available for benefits per the financial statements	\$ 12,574,703	\$ 14,307,649
Participant notes receivable deemed uncollectible		
per the financial statements in excess of Schedule H Form 5500	-	1,348
Net assets available for benefits per Schedule H of the Form 5500	<u>\$ 12,574,703</u>	<u>\$ 14,308,997</u>

The following reconciliation of net decrease in net assets available for benefit per the financial statements to Schedule H of the Form 5500 at December 31, 2022:

	2022
Net decrease in net assets available for benefits per the financial statements	\$ (1,732,946)
Participant notes receivable deemed uncollectible	
per the financial statements in excess of Schedule H Form 5500	(1,348)
Net decrease in net assets available for benefits per Schedule H of the Form 5500	<u>\$ (1,734,294)</u>

SUPPLEMENTARY INFORMATION

Spring-Green Lawn Care Corp. Savings and Investment Plan
SCHEDULE H, Line 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022

EIN: 46-4716369
Plan # 001

(a)	(b)	(c)	(d)	(e)
Party in Interest	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
<u>Common collective trust funds:</u>				
	Reliance Trust	Reliance Trust Stable Value Fund - MetLife Series 25053 Class C	**	\$ 4,265,037
<u>Registered investment companies:</u>				
American Funds		American Funds Bond Fund of America Class R6	**	181,153
American Funds		American Funds 2010 Target Date Retirement Fund Class R6	**	2,348
American Funds		American Funds 2020 Target Date Retirement Fund Class R6	**	41,666
American Funds		American Funds 2025 Target Date Retirement Fund Class R6	**	876,667
American Funds		American Funds 2030 Target Date Retirement Fund Class R6	**	187,540
American Funds		American Funds 2035 Target Date Retirement Fund Class R6	**	722,664
American Funds		American Funds 2040 Target Date Retirement Fund Class R6	**	318,549
American Funds		American Funds 2045 Target Date Retirement Fund Class R6	**	362,287
American Funds		American Funds 2050 Target Date Retirement Fund Class R6	**	180,254
American Funds		American Funds 2055 Target Date Retirement Fund Class R6	**	83,439
American Funds		American Funds 2060 Target Date Retirement Fund Class R6	**	75,971
American Funds		American Funds American Balanced Fund Class R6	**	248,319
American Funds		American Funds Smallcap World Fund Class R6	**	175,829
American Funds		American Funds New World Fund Class R6	**	139,047
American Funds		American Funds Capital World Growth and Income Fund Class R6	**	412,781
Dodge & Cox		Dodge & Cox Income	**	133,896
JP Morgan		JP Morgan Large Cap Growth	**	492,265
William Bliar		International Leader R6	**	232,571
T. Rowe Price		T. Rowe Price Value Fund	**	584,732
Vanguard		Vanguard International Value	**	16,318
Vanguard		Vanguard Small Cap Value Index Fund Admiral Shares	**	357,520
Vanguard		Vanguard 500 Index Fund Admiral Shares	**	1,368,316
Vanguard		Vanguard Mid Cap Index Fund Admiral Shares	**	474,744
Vanguard		Vanguard Small Cap Growth Index Fund Admiral Shares	**	444,852
<u>Other:</u>				
*	Participant loans	Interest rates are 3.25% - 7.00%	-0-	94,112
*	MidAtlantic	Cash		14,704
				<u>\$ 12,487,581</u>

* Party in interest.

** Cost information not required for participant directed plans

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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. 1510-0110
1510-0089**2022**This Form is Open to Public
Inspection**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 Spring-Green Lawn Care Corp. Savings and Investment Plan and Trust	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 02/01/1982
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) Spring-Green Enterprises, Inc. 11909 Spaulding School Drive Plainfield IL 60585	2b Employer Identification Number (EIN) 46-4716369
	2c Plan Sponsor's telephone number (815) 436-8777
	2d Business code (see instructions) 561730

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	 Signature of plan administrator	Date	Jeff Kastelic Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	Date	Jeff Kastelic 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	5 233
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) 166
a(2) Total number of active participants at the end of the plan year	6a(2) 133
b Retired or separated participants receiving benefits	6b 9
c Other retired or separated participants entitled to future benefits	6c 79
d Subtotal. Add lines 6a(2), 6b, and 6c	6d 217
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 1
f Total. Add lines 6d and 6e.	6f 218
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 162
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 34
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 2G 2J 2K 2A 2T 3D 3H	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

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

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☐ **H** (Financial Information)
- (2) ☐ **I** (Financial Information - Small Plan)
- (3) ☐ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____



**CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS ADVISORS**

Financial Statements and
Independent Auditor's Report

Spring-Green Lawn Care Corp. Savings and Investment Plan

December 31, 2022 and 2021

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To the Plan Administrator and Trustees of the
Spring-Green Lawn Care Corp. Savings and Investment Plan
Plainfield, Illinois

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

We have performed audits of the financial statements of Spring-Green Lawn Care Corp. Savings and Investment Plan, an employee benefit plan subject to the Employee Retirement Income and Securities 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 Spring-Green Lawn Care Corp. Savings and Investment 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note D 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 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).

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 Spring-Green Lawn Care Corp. Savings and Investment 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 Spring-Green Lawn Care Corp. Savings and Investment 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism through 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 Spring-Green Lawn Care Corp. Savings and Investment 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 Spring-Green Lawn Care Corp. Savings and Investment 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 related 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 the 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 Schedules Required by ERISA

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rule 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

DHJJ LTD.

Naperville, Illinois
October 12, 2023



Spring-Green Lawn Care Corp. Savings and Investment Plan

**STATEMENTS OF NET ASSETS AVAILABLE
FOR BENEFITS**

December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS:		
Cash	\$ 14,704	\$ 16,014
Participant-directed investments, at fair value:		
Shares of registered investment companies	8,113,728	9,714,097
Common collective trust funds	<u>4,265,037</u>	<u>4,355,456</u>
	12,378,765	14,069,553
Receivables:		
Employer	101,670	155,677
Notes receivable from participants	<u>94,112</u>	<u>82,416</u>
	195,782	238,093
TOTAL ASSETS	12,589,251	14,323,660
LIABILITIES:	<u>14,548</u>	<u>16,011</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 12,574,703</u>	<u>\$ 14,307,649</u>

See accompanying notes.

Spring-Green Lawn Care Corp. Savings and Investment Plan
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS**

Year ended December 31, 2022

ADDITIONS:

Contributions:	
Employer	\$ 347,369
Participants	596,058
Rollovers	<u>4,464</u>
	947,891
Investment income:	
Participant-directed investment income:	
Dividends - registered investment companies	124,938
Interest on notes receivable from participants	3,260
Interest on interest bearing cash	98
Other income	<u>3,029</u>
	<u>6,387</u>
TOTAL ADDITIONS	1,079,216

DEDUCTIONS:

Investment loss:	
Participant-directed investment loss:	
Net depreciation in fair value of investments	1,835,001
Benefits paid to participants	891,954
Loans deemed distributions	20,557
Administrative expenses	<u>64,650</u>
TOTAL DEDUCTIONS	<u>2,812,162</u>
NET DECREASE	(1,732,946)

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>14,307,649</u>
END OF YEAR	<u><u>\$ 12,574,703</u></u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A--DESCRIPTION OF PLAN

The following description of the Spring-Green Lawn Care Corp. Savings and Investment Plan (the "Plan") provides only general information. Users of the financial statements should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering eligible employees of Spring-Green Lawn Care Corp. (the "Company"). Affiliated companies Spring-Green Enterprises, Inc., SGE Marketing Services, Inc., Superior Irrigation, LLC, Superior Lawns Incorporated, Pet Butler, LLC, and Chicagoland Scoopers, LLC are participating employers under the Plan for benefit of their employees and are bound by all elections selected by the Company. The Plan is subject to the provisions of the Employee Retirement Income and Security Act of 1974 ("ERISA"). The Plan Administrator and Plan Trustees are responsible for oversight of the Plan, determining the appropriateness of investment offerings, and monitoring investment performance.

The Plan was originally established on February 1, 1982, subsequently restated January 1, 2016, and most recently amended effective January 1, 2018. The Plan provides for contributions to be made under salary deferral agreements pursuant to Section 401(k) of the Internal Revenue Code (the "Code").

Contributions

Eligible participants may elect to contribute annual pre-tax or after-tax compensation to the Plan by means of a salary deferral agreement. Contributions are subject to limitations as provided in the Code and as described in the Plan. 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 plans (rollover) in accordance with the Plan provisions. Additionally, each participant may elect to separately defer up to 100% of any cash bonus.

The Company makes a safe harbor matching contribution in the amount of 100% of the participant's deferrals that are not in excess of 3% of compensation, plus 50% of the amount of the participant's deferrals that exceed 3% of compensation, but not in excess of 5% of the compensation. The contribution is based on a participant's eligible compensation for the Plan year, subject to statutory limits and is allocated to those who have met the eligibility requirements.

The Company may make an additional matching contribution or nonelective contributions to the Plan in accordance with Plan provisions. Employees that are twenty-one years or older and have completed one year of service are eligible to receive an allocation of the additional matching contribution and nonelective contributions. The nonelective contribution was \$100,000 during 2022 (see Forfeited Accounts).

Participants must be twenty-one years or older and have completed thirty days of service to be eligible for elective deferrals and safe harbor matching contributions. To receive a share of the Company's nonelective contribution, participants must be twenty-one years or older and have completed one year of service. With the exception of seasonal employees, employees are required to be employed on the last day of the Plan year to be eligible to share in the non-elective contribution.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A--DESCRIPTION OF PLAN-continued

Contributions-continued

Salary deferral contributions and safe harbor matching contributions are funded proximate to the withholding date. Non-elective contributions are funded annually after the close of the Plan year and within statutory time frames. All contributions invested are directed by the participant in various investment options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and Company matching and non-elective contributions, if any, as well as allocations of (a) Plan earnings or losses, (b) forfeitures of terminated participants' non-vested accounts, and (c) charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant account balances or compensation, as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment in the Plan, participants may elect the way in which contributions are invested in a variety of investment choices within the Plan as more fully described in the Plan's literature. The investment elections will apply to both participant and employer contributions. Participants may change their investment options at any time. During any period in which there is no participant direction on file with the Custodian as to the investment of a participant's account, 100 percent of that participant's account will be invested in the investment option designated from time to time by the Custodian as the default investment. The Plan currently offers various shares of registered investment companies and a common collective trust fund as investment options for participants.

Vesting

Participants are immediately vested in their voluntary contributions and the Company's matching contributions plus actual earnings thereon. Vesting in the Company's non-elective contributions plus actual earnings thereon is based on years of credited service as presented below. A participant is 100% vested after six years of credited service. Participants who attain the normal retirement age of 65, or who terminate employment due to death or disability become 100% vested in their account balances.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A--DESCRIPTION OF PLAN-continued

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their vested account balance. The \$50,000 maximum loan amount is reduced by the participants highest outstanding loan balance in the previous 12 months over the existing loan balance, if any, on the date a new loan is made. A participant may only have one loan outstanding from the Plan. The loans are secured by the nonforfeitable balance in the participant's account and bear interest at the prime rate, as defined. Loan terms may not exceed 5 years unless the loan is obtained for the purchase of a participant's residence. Principal and interest are typically paid ratably through periodic payroll deductions. The interest rate applied to current outstanding loans is 3.25% - 7.00%.

Payment of Benefits

Upon termination of employment due to death, disability, retirement or Plan termination, a participant is entitled to 100% of their account balance in a lump-sum cash distribution or as a direct rollover to an individual retirement account ("IRA"). For termination of employment for other reasons, a participant is entitled to a lump-sum cash distribution of 100% of the participant's contributions and the vested portion of the Company's contributions based upon the Plan's vesting provisions.

All distributions will be made as soon as administratively feasible. Unless a participant elects, payments of benefits will begin no later than the 60th day after the close of the Plan year. However, those account balances in excess of \$5,000 (including rollover account balances), will be made as soon as administratively feasible following the date the Plan Administrator receives a written request for distribution. In-service and hardship withdrawals, subject to certain restrictions, are also permitted.

Mandatory distributions greater than \$1,000, may be paid in a direct rollover to an IRA designated by the Plan Administrator. These distributions will be made if the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or does not elect to receive the distribution directly.

Forfeited Accounts

Forfeited non-vested accounts may be made available to reinstate previously forfeited account balances of participants, to reduce any required employer contributions or pay any administrative expenses. Forfeited non-vested accounts totaled \$3,597 and \$11,250 at December 31, 2022 and 2021, respectively. During the years ending December 31, 2022 and 2021, the Plan used \$11,000 and \$5,000, respectively, of the forfeited non-vested accounts to reduce the nonelective contributions.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual method of accounting.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan's Administrator to make estimates and assumptions that affect reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Administrator determines the Plan's valuation policies utilizing information provided by Mid Atlantic Trust Company, the Plan Custodian. See Note C for discussion of fair value measurements.

Purchases and sales of the securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded. During 2022 and 2021, \$20,557 and \$1,348, respectively, of notes receivable from participants were deemed distributed (see Note I).

Payments of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses of maintaining the Plan are paid out of Plan assets unless paid by the Company (see Note E). Fees related to the administration of benefit payments and notes receivable from participants are paid by the individual participant accounts. Investment-related expenses are included in net appreciation of fair value of investments.

Subsequent Events

The Plan Administrator has evaluated subsequent events through October 12, 2023, which is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE C--FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The following is a description of the valuation methodologies used for Plan assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021:

Registered investment companies are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE C--FAIR VALUE MEASUREMENTS-continued

Stable Value Collective Investment Trust: The stable value collective investment trust is valued at the net asset value ("NAV") of units of the Reliance Trust Stable Value Fund MetLife Series. The NAV, as provided by the Custodian, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities' liquidations will be carried out in an orderly business manner.

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:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Total Fair Value
December 31, 2022				
Registered investment companies	\$ 8,113,728	\$ -	\$ -	\$ 8,113,728
Total assets in the fair value hierarchy	<u>\$ 8,113,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,113,728</u>
Investments measured at net asset value *	-	-	-	4,265,037
Cash	-	-	-	14,704
Investments at fair value	<u>\$ 8,113,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,393,469</u>
December 31, 2021				
Registered investment companies	\$ 9,714,097	\$ -	\$ -	\$ 9,714,097
Total assets in the fair value hierarchy	<u>\$ 9,714,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,714,097</u>
Investments measured at net asset value *	-	-	-	4,355,456
Cash	-	-	-	16,014
Investments at fair value	<u>\$ 9,714,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,085,567</u>

In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

Fair Value of Investments in Entities that Use NAV

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2022 and 2021, respectively. There are no participant redemption restrictions for these investments; the redemption period is applicable only to the Plan.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE C--FAIR VALUE MEASUREMENTS-continued**Fair Value of Investments in Entities that Use NAV-continued**

<u>December 31, 2022</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If eligible)</u>	<u>Redemption Period</u>
Common collective trust funds	\$ 4,265,037	N/A	Daily	N/A**
<u>December 31, 2021</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If eligible)</u>	<u>Redemption Period</u>
Common collective trust funds	\$ 4,355,456	N/A	Daily	N/A**

** Terms indicate redemption period could be up to twelve months if withdrawal requests are deemed, by the Custodian, to be a Plan directed withdrawal.

NOTE D--INFORMATION CERTIFIED BY CUSTODIAN (UNAUDITED)

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments held and notes receivable from participants at December 31, 2022 and 2021, and net depreciation in fair value of investments, interest and dividends for the year ended December 31, 2022, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Mid Atlantic Trust Company, the Custodian, as of December 31, 2022 and 2021 and for the year ended December 31, 2022. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to such information certified by the Custodian as of December 31, 2022 and 2021 and for the year ended December 31, 2022.

Except for comparing such information as certified by the Custodian to information included in the Plan's financial statements and supplemental schedule, the Plan's independent auditors did not perform any auditing procedures on the certified information.

The following represents information certified by the Custodian as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Shares of registered investment companies, at fair value:	\$ 8,113,728	\$ 9,714,097
Common collective trust funds	4,265,037	4,355,456
Cash	14,704	16,014
Notes receivable from participants	94,112	82,416
Net depreciation in fair value of investments	(1,835,001)	
Dividends - registered investment companies	124,938	
Interest on notes receivables from participants	3,260	
Interest on interest bearing cash	98	

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE E--RELATED PARTY TRANSACTIONS

Fees incurred by the Plan for these investment management services are included in net depreciation of fair value of registered investment companies on the accompanying statement of changes in net assets.

The Custodian provides certain administrative services to the Plan pursuant to a service agreement between the Plan and the Custodian. The Custodian receives revenue from the Plan for performance of these services. This revenue is also used to offset certain amounts owed to the financial advisors, authorized representatives and other third-party administrators for the services they provide the Plan.

A third-party administrator also performs administrative and recordkeeping services for the Plan and receives fees paid by the Company for these services.

Certain employees of the Company provide administrative services for the Plan and the Company is not reimbursed for their services.

NOTE F--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 will become 100% vested in their accounts.

NOTE G--TAX STATUS

On June 30, 2020, the Internal Revenue Service ("IRS") stated that the prototype adopted by the Plan, as then designed, qualifies under the Code section 401(a). The Plan has not received a determination letter specific to the Plan itself; however, the Plan Administrator and the Plan's tax counsel believe that the Plan was designed and was being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability, if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions. However, there are currently no audits for any tax periods in progress. The Plan Administrator believes that the Plan is still subject to income tax examinations for the Plan year ending December 31, 2019.

NOTE H--RISKS AND UNCERTAINTIES

The Plan's assets are invested directly and indirectly in various investment securities which are purchased or managed by the Custodian. These investments are exposed to various risks such as interest rate, market, and credit risks. The Plan's assets are subject to the changes in the value of its underlying investments, including the potential for bankruptcy of one or more of the companies in which they are invested.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE H--RISKS AND UNCERTAINTIES-continued

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 statement of net assets available for benefits.

The participants who have borrowed from the Plan are all employees of the Company in the Chicago area, and their ability to repay the loans could be affected by the economic conditions in the industry in general, the economic conditions in Chicago metropolitan area or the economic situation of the Company itself.

NOTE I--RECONCILIATION TO FORM 5500

The following reconciliation of net assets available for benefits per the financial statements to Schedule H of the Form 5500 at December 31, 2022 and 2021:

	2022	2021
Net assets available for benefits per the financial statements	\$ 12,574,703	\$ 14,307,649
Participant notes receivable deemed uncollectible		
per the financial statements in excess of Schedule H Form 5500	-	1,348
Net assets available for benefits per Schedule H of the Form 5500	<u>\$ 12,574,703</u>	<u>\$ 14,308,997</u>

The following reconciliation of net decrease in net assets available for benefit per the financial statements to Schedule H of the Form 5500 at December 31, 2022:

	2022
Net decrease in net assets available for benefits per the financial statements	\$ (1,732,946)
Participant notes receivable deemed uncollectible	
per the financial statements in excess of Schedule H Form 5500	(1,348)
Net decrease in net assets available for benefits per Schedule H of the Form 5500	<u>\$ (1,734,294)</u>

SUPPLEMENTARY INFORMATION

Spring-Green Lawn Care Corp. Savings and Investment Plan
SCHEDULE H, Line 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022

EIN: 46-4716369
Plan # 001

(a)	(b)	(c)	(d)	(e)
Party in Interest	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
<u>Common collective trust funds:</u>				
	Reliance Trust	Reliance Trust Stable Value Fund - MetLife Series 25053 Class C	**	\$ 4,265,037
<u>Registered investment companies:</u>				
American Funds		American Funds Bond Fund of America Class R6	**	181,153
American Funds		American Funds 2010 Target Date Retirement Fund Class R6	**	2,348
American Funds		American Funds 2020 Target Date Retirement Fund Class R6	**	41,666
American Funds		American Funds 2025 Target Date Retirement Fund Class R6	**	876,667
American Funds		American Funds 2030 Target Date Retirement Fund Class R6	**	187,540
American Funds		American Funds 2035 Target Date Retirement Fund Class R6	**	722,664
American Funds		American Funds 2040 Target Date Retirement Fund Class R6	**	318,549
American Funds		American Funds 2045 Target Date Retirement Fund Class R6	**	362,287
American Funds		American Funds 2050 Target Date Retirement Fund Class R6	**	180,254
American Funds		American Funds 2055 Target Date Retirement Fund Class R6	**	83,439
American Funds		American Funds 2060 Target Date Retirement Fund Class R6	**	75,971
American Funds		American Funds American Balanced Fund Class R6	**	248,319
American Funds		American Funds Smallcap World Fund Class R6	**	175,829
American Funds		American Funds New World Fund Class R6	**	139,047
American Funds		American Funds Capital World Growth and Income Fund Class R6	**	412,781
Dodge & Cox		Dodge & Cox Income	**	133,896
JP Morgan		JP Morgan Large Cap Growth	**	492,265
William Bliar		International Leader R6	**	232,571
T. Rowe Price		T. Rowe Price Value Fund	**	584,732
Vanguard		Vanguard International Value	**	16,318
Vanguard		Vanguard Small Cap Value Index Fund Admiral Shares	**	357,520
Vanguard		Vanguard 500 Index Fund Admiral Shares	**	1,368,316
Vanguard		Vanguard Mid Cap Index Fund Admiral Shares	**	474,744
Vanguard		Vanguard Small Cap Growth Index Fund Admiral Shares	**	444,852
<u>Other:</u>				
*	Participant loans	Interest rates are 3.25% - 7.00%	-0-	94,112
*	MidAtlantic	Cash		14,704
				<u>\$ 12,487,581</u>

* Party in interest.

** Cost information not required for participant directed plans