

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 09/01/2022 and ending 08/31/2023	
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 BROOKSTONE SCHOOL, INC. RETIREMENT PLAN	1b	Three-digit plan number (PN) ▶ 002
		1c	Effective date of plan 09/01/1978
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) BROOKSTONE SCHOOL, INC. 440 BRADLEY PARK DR COLUMBUS, GA 31904	2b	Employer Identification Number (EIN) 58-6003670
		2c	Plan Sponsor's telephone number 706-324-1392
		2d	Business code (see instructions) 611000

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.	05/20/2024	LAURA EINSEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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		5 292
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) 156
a(2) Total number of active participants at the end of the plan year		6a(2) 142
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 161
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 303
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 3
f Total. Add lines 6d and 6e		6f 306
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 300
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2M 2L 2G 2F		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 09/01/2022 and ending 08/31/2023		
A Name of plan BROOKSTONE SCHOOL, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BROOKSTONE SCHOOL, INC.	D Employer Identification Number (EIN) 58-6003670	

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

(a) Name of insurance carrier TIAA-CREF
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1624203	69345	500752	148	09/01/2022	08/31/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	6474614
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	6997027

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	6579648
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c	Additions: (1) Contributions deposited during the year	7c(1)	11819
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	289140
	(4) Transferred from separate account.....	7c(4)	983254
	(5) Other (specify below)	7c(5)	68

▶ LOAN INTEREST/REPAYMENT

(6) Total additions.....	7c(6)	1284281
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	7863929
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	898096
(2) Administration charge made by carrier.....	7e(2)	
(3) Transferred to separate account.....	7e(3)	490170
(4) Other (specify below)	7e(4)	1049

▶ PLAN FEES

(5) Total deductions.....	7e(5)	1389315
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	6474614
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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

For calendar plan year 2022 or fiscal plan year beginning 09/01/2022 and ending 08/31/2023		
A Name of plan BROOKSTONE SCHOOL, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BROOKSTONE SCHOOL, INC.	D Employer Identification Number (EIN) 58-6003670	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
TIAA-CREF
13-1624203

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

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

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)

TIAA

730 THIRD AVENUE
NEW YORK, NY 10017-3206

13-1624203

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 63	RECORDKEEPER	17716	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 09/01/2022 and ending 08/31/2023		
A Name of plan BROOKSTONE SCHOOL, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BROOKSTONE SCHOOL, INC.	D Employer Identification Number (EIN) 58-6003670	

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: TIAA REAL ESTATE		
b Name of sponsor of entity listed in (a): TIAA-CREF		
c EIN-PN 13-1624203-004	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 454058
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
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
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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)**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
plan sponsor**c** EIN-PN**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**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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 09/01/2022 and ending 08/31/2023		
A Name of plan BROOKSTONE SCHOOL, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 BROOKSTONE SCHOOL, INC.	D Employer Identification Number (EIN) 58-6003670	

Part I	Asset and Liability Statement
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.	
Assets	(a) Beginning of Year (b) End of Year
a Total noninterest-bearing cash.....	1a
b Receivables (less allowance for doubtful accounts):	
(1) Employer contributions.....	1b(1)
(2) Participant contributions.....	1b(2)
(3) Other.....	1b(3)
c General investments:	
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)
(2) U.S. Government securities.....	1c(2)
(3) Corporate debt instruments (other than employer securities):	
(A) Preferred.....	1c(3)(A)
(B) All other.....	1c(3)(B)
(4) Corporate stocks (other than employer securities):	
(A) Preferred.....	1c(4)(A)
(B) Common.....	1c(4)(B)
(5) Partnership/joint venture interests.....	1c(5)
(6) Real estate (other than employer real property).....	1c(6)
(7) Loans (other than to participants).....	1c(7)
(8) Participant loans.....	1c(8)
(9) Value of interest in common/collective trusts.....	1c(9)
(10) Value of interest in pooled separate accounts.....	1c(10)
(11) Value of interest in master trust investment accounts.....	1c(11)
(12) Value of interest in 103-12 investment entities.....	1c(12)
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)
(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	20355566	20217194

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	20355566	20217194
---	-----------	----------	----------

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)	221534	
(B) Participants	2a(1)(B)	383615	
(C) Others (including rollovers)	2a(1)(C)	164492	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		769641
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3547	
(F) Other	2b(1)(F)	289140	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		292687
(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)	406749	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		406749
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-60931
(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)		941529
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2349675
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2120165	
(2) To insurance carriers for the provision of benefits	2e(2)	350466	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2470631
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	17416	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		17416
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2488047
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-138372
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: **ROBINSON, GRIMES & COMPANY, P.C.**

(2) EIN: **58-1374304**

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		1500000
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?		X	
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?		X	
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 09/01/2022 and ending 08/31/2023		
A Name of plan BROOKSTONE SCHOOL, INC. RETIREMENT PLAN		B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 BROOKSTONE SCHOOL, INC.		D Employer Identification Number (EIN) 58-6003670
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): 82-2826183 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 _____

**BROOKSTONE SCHOOL, INC.
RETIREMENT PLAN
COLUMBUS, GEORGIA
FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE
AUGUST 31, 2023 AND 2022**

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Independent Auditor's Report

The Board of Trustees
Brookstone School, Inc.
Columbus, Georgia

RE: Brookstone School, Inc. Retirement Plan

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

We have performed an audit of the financial statements of the Brookstone School, Inc. Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the Statement of Net Assets Available for Benefits as of August 31, 2023 and 2022, and the related Statement of Changes in Net Assets Available for Benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained a certification from a qualified institution as of and for the years ended August 31, 2023 and 2022, stating that the certified investment information, as described in Note 4 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 accompanying financial statements, 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 ("GAAP").
- The information in the accompanying financial statements 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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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

Other Matters

Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of August 31, 2023, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 their form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Robinson, Grimes + Company, P.C.

Certified Public Accountant

January 26, 2024

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AUGUST 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Investments at fair value	\$ 20,140,356	\$ 20,296,178
Notes receivable from participants	<u>76,838</u>	<u>59,388</u>
Total assets	20,217,194	20,355,566
LIABILITIES	<u>0</u>	<u>0</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 20,217,194</u>	<u>\$ 20,355,566</u>

See Notes to Financial Statements.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Contributions		
Participants' contributions	\$ 383,615	\$ 409,510
Rollover contributions	164,492	65,694
Employer's matching contributions	<u>221,534</u>	<u>246,900</u>
Total contributions	<u>769,641</u>	<u>722,104</u>
Investment income (loss)		
Interest and dividends	696,142	988,930
Net realized and unrealized appreciation (depreciation) on investments	<u>880,598</u>	<u>(3,178,131)</u>
Total investment income (loss)	<u>1,576,740</u>	<u>(2,189,201)</u>
Interest income on notes receivable from participants	<u>3,294</u>	<u>1,518</u>
Total additions (subtractions)	<u>2,349,675</u>	<u>(1,465,579)</u>
Deductions		
Benefits paid to participants	2,470,631	1,754,868
Fees	<u>17,416</u>	<u>19,075</u>
Total deductions	<u>2,488,047</u>	<u>1,773,943</u>
Net decrease in net assets	<u>(138,372)</u>	<u>(3,239,522)</u>
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning	<u>20,355,566</u>	<u>23,595,088</u>
Ending	<u>\$ 20,217,194</u>	<u>\$ 20,355,566</u>

See Notes to Financial Statements.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1: Description of Plan

The following brief description of the Brookstone School, Inc. Retirement Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan’s provisions.

General - The Plan was originally adopted on September 1, 1978 and has since been amended and restated. The Plan is sponsored by Brookstone School, Inc. (“Plan Sponsor”). The Board of Trustees has responsibility for administration of the Plan (the “Plan Administrator”). The custodians of the Plan’s assets include Teachers Insurance and Annuity Association (“TIAA”), an insurance company, and College Retirement Equities Fund (“CREF”), a management investment company (collectively, “TIAA-CREF”), both of which are qualified institutions. Fees are charged for services rendered by the custodians.

Eligibility - All employees of the Plan Sponsor are eligible to participate in the Plan upon date of hire except non-resident aliens who receive no United States of America sourced earned income and certain students. Employees who contribute to the Plan, as discussed below, may participate in the employer’s matching contributions if they are scheduled to complete at least 950 hours of service during the Plan year and they are 21 years of age or older.

Contributions - Participants may elect to contribute 1% to 100% of their eligible compensation (up to the maximum limits provided under the Internal Revenue Code (the “Code”)) on a pretax basis or as a Roth deferral. The Plan Sponsor will match the participant’s contribution dollar for dollar up to 3% of the participant’s compensation for service of less than 10 years and up to 5% of the participant’s compensation for service of more than 10 years. Participants may also rollover amounts from other qualified plans.

Participant Accounts - Each participant’s account is credited with the participant’s contributions, the employer’s contributions, and allocations of Plan earnings and administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1: Description of Plan (Continued)

Vesting - Participants are immediately vested in their deferrals. Vesting in the employer's matching contributions and any earnings or losses thereon is as follows:

<u>YEARS OF SERVICE</u>	<u>VESTING %</u>
Less than three years	0%
Three years or more	100%

Notes Receivable From Participants - "Participant loans" are issued directly from the participant's account, and are included in the Statements of Net Assets Available for Benefits. Participant loans may be made up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Principal and interest is paid ratably through payroll deductions or lump sum payments. Such loans bear interest at a rate determined by the TIAA-CREF in accordance with the Plan document. The loan is collateralized by the remainder of the participant's account, and must be repaid within five years. However, loans may exceed five years if used for the purchase of the participant's principal residence. Participant distributions from the Plan are reduced by any outstanding loan balance at the time of distribution.

Participant loans are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Plan Loans - Prior to 2021, participant loans were not issued within the Plan; however, TIAA-CREF loaned funds directly to participants independently known as "Plan loans". Plan loans are secured by the balance in the participant's account and are not included in the Statements of Net Assets Available for Benefits. Outstanding Plan loan balances totaled \$10,591 and \$21,833 at August 31, 2023 and 2022, respectively. New plan loans were no longer issued beginning in 2022 coincident with the Plan allowing the issuance of Participant loans.

Investment Options - Upon enrollment in the Plan, a participant may direct employee and employer contributions in any of the investment options established by the Plan Administrator. Participants may change their investment options daily. If a participant does not make an investment election, contributions will be applied to the qualified default investment in the applicable Lifecycle fund.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 1: Description of Plan (Continued)

Payment of Benefits - Participants (or their beneficiaries) may request a distribution of their deferrals upon termination of employment, death, or disability, upon reaching age 65, on account of hardship, and at any time with respect to pre-1989 deferrals invested in an annuity contract. Upon termination of employment, death, disability, or upon reaching age 65, participants (or their beneficiaries) will be entitled to receive a distribution of their vested balance in the employer's matching contributions. Participants may request distributions in installment payments or as a lump sum. If a participant's balance is less than \$1,000 upon termination of employment, the vested value of the participant's account will be automatically distributed, if permitted, to the participant in accordance with the Plan document.

Forfeitures - At August 31, 2023 and 2022, forfeited, non-vested accounts totaled \$12,675 and \$8,944, respectively. Forfeitures of terminated participants' non-vested accounts may be used to pay plan administrative expenses, restore participant accounts, or reduce the employer's matching contributions. Forfeitures used to reduce the employer's matching contributions totaled \$12,554 and \$0 for the years ended August 31, 2023 and 2022, respectively.

Plan Termination - Although there is no present intention to terminate the Plan, the Plan Sponsor may terminate the Plan at any time. In the event of termination, the participants will become 100% vested in their account balances and the Plan Administrator shall dispose of the plan assets by distribution to participants or their beneficiaries.

NOTE 2: Summary of Significant Accounting Policies

Basis of Accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

Valuation of Investments - The Plan's investments are stated at fair value or contract value, as applicable. 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 valuation policies utilize information provided by the investment advisers, custodians and insurance company. See Note 3 for a description of the valuation methodologies used to determine the investments' fair value.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 2: Summary of Significant Accounting Policies (Continued)

Accounting principles generally accepted in the United States of America ("GAAP") generally requires that investment contracts held by a defined contribution plan to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The Plan's investment in the TIAA Traditional Annuity includes benefit responsive and non-benefit responsive investment contracts and is reported at contract value, which approximates fair value. Contract value equals the accumulated cash contributions, interest credited to the Plan's contracts, and transfers, if any, less withdrawals.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation or depreciation of the fair value of investments consists of the unrealized appreciation or depreciation of investments held during the year, as well as the realized gain or loss on sale of investments which represents the difference between net sales proceeds and cost or previous fair value of the investments sold. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits - Benefits are recorded when paid.

Plan Expenses - Certain administrative costs are absorbed by the Plan Sponsor and are not accounted for in these financial statements. Fees paid from the Plan include withdrawal, redemption, loan issuance, participant advisory service, and other service fees. Investment-related expenses are included in net appreciation of fair value of investments.

Tax Status - The Plan has been designed to qualify under Section 403(b) of the Code. The terms of the Plan have been prepared to conform with the sample language provided by the IRS in Revenue Procedure 2007-71. The Plan Administrator and the Plan's tax counsel believe the Plan is currently being operated in conformity with the Code to maintain the tax-exempt status for plan participants under Section 403(b).

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS, state, or local taxing authorities. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of August 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 2: Summary of Significant Accounting Policies (Continued)

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

Reclassification - Certain items in the 2022 financial statements have been reclassified in order to be in conformity with the 2023 statement presentation.

Use of Estimates - The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events - The Plan Administrator has evaluated subsequent events that may qualify for disclosure through January 26, 2024, which is the date the financial statements were available to be issued. There are no subsequent transactions that are required to be disclosed under the professional guidance.

NOTE 3: Fair Value Measurements

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy according to GAAP are described below:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none">• 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. |

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 3: Fair Value Measurements (Continued)

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's 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 observable inputs and minimize the use of unobservable inputs.

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

Annuity Contracts:

TIAA Traditional Annuity: These accounts are fixed rate annuity contracts that are fully and unconditionally guaranteed by TIAA. Interest is guaranteed at rates from 1% to 3%. These accounts are reported at contract value, which approximates fair value. Contract value equals the accumulated cash contributions, interest credited to the Plan's contracts, and transfers, if any, less withdrawals. When contract value accumulation is converted to an annuity based on life expectancy, the present value of the stream of payments is equal to the accumulation. The contract may impose liquidity restrictions and fees if a participant elects to withdraw their balance within 120 days of separation from service.

TIAA Access Funds: These funds consist of variable annuity contracts that invest in mutual funds through various subaccounts. The unit values of the subaccounts are calculated daily based on the values of the underlying investments which are generally valued using market quotations obtained from independent pricing services.

CREF Funds: These accounts are variable annuity contracts that invest principally in equity securities, fixed income instruments, other mutual funds, and short-term investments. These accounts are primarily valued using market quotations or prices obtained from independent pricing sources that may employ various pricing methods to value the investments. Money market account holdings are generally valued at amortized cost. Each account determines its unit value each day.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 3: Fair Value Measurements (Continued)

TIAA Real Estate Fund: This account invests in real estate and real estate-related investments. Its value is principally derived from the market value of the underlying real estate holdings or other real estate-related investments. Real estate holdings are valued principally using external appraisals, which are estimates of property values based on a professional's opinion. The account also holds liquid, fixed-income investments as well. These are generally priced using values obtained from independent pricing sources. Unit values are calculated each day.

Mutual Funds: Valued at net asset value of shares held by the Plan at year end. The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth the levels, within the fair value hierarchy, of the Plan's assets at fair value:

<u>August 31, 2023</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments:				
Annuity Contracts				
TIAA Traditional Annuity	\$ 0	\$ 0	\$ 6,474,614	\$ 6,474,614
TIAA Access Funds	775,161	0	0	775,161
CREF Funds	0	5,767,807	0	5,767,807
TIAA Real Estate Fund	0	454,058	0	454,058
Mutual Funds	<u>6,668,716</u>	<u>0</u>	<u>0</u>	<u>6,668,716</u>
Total investments at fair value	<u>\$ 7,443,877</u>	<u>\$ 6,221,865</u>	<u>\$ 6,474,614</u>	<u>\$ 20,140,356</u>

<u>August 31, 2022</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments:				
Annuity Contracts				
TIAA Traditional Annuity	\$ 0	\$ 0	\$ 6,579,648	\$ 6,579,648
TIAA Access Funds	865,769	0	0	865,769
CREF Funds	0	5,709,590	0	5,709,590
TIAA Real Estate Fund	0	582,600	0	582,600
Mutual Funds	<u>6,558,571</u>	<u>0</u>	<u>0</u>	<u>6,558,571</u>
Total investments at fair value	<u>\$ 7,424,340</u>	<u>\$ 6,292,190</u>	<u>\$ 6,579,648</u>	<u>\$ 20,296,178</u>

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

NOTE 3: Fair Value Measurements (Continued)

Level 3 gains and losses: Both observable and unobservable inputs may be used to determine the fair value of positions that the hedge fund has classified within the Level 3 category. As a result, the unrealized gains and losses for assets and liabilities within the level category may include changes in fair value that were attributable to both observable and unobservable inputs. Net sales/redemptions of Level 3 investments totaled net sales in the amount of \$394,241 and \$445,022 for the years ended August 31, 2023 and 2022, respectively.

NOTE 4: Information Prepared and Certified by TIAA-CREF (Unaudited)

As explained in Note 1, the Plan's funds are maintained by the custodians, TIAA-CREF. The following information included in the accompanying financial statements and supplemental Schedule of Assets (Held at End of Year) was obtained from data that has been prepared and certified to as complete and accurate by TIAA-CREF:

	<u>2023</u>	<u>2022</u>
Investments at fair value	<u>\$ 20,140,356</u>	<u>\$ 20,296,178</u>
Notes receivable from participants	<u>\$ 76,838</u>	<u>\$ 59,388</u>
Investment income (loss)	<u>\$ 1,576,740</u>	<u>\$ (2,189,201)</u>
Interest income on notes receivable from participants	<u>\$ 3,294</u>	<u>\$ 1,518</u>

NOTE 5: Party-in-Interest Transactions

Certain Plan investments are annuity contracts and mutual funds managed by TIAA-CREF. TIAA-CREF is the custodian of the Plan; therefore, these transactions qualify as party-in-interest and are exempt from the ERISA prohibited transaction rules.

NOTE 6: Concentrations, Risks and Uncertainties

Due to the level of risk associated with certain investment securities and concentrations in certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
EMPLOYER IDENTIFICATION NUMBER: 58-6003670
PLAN NUMBER: 002
FORM 5500 - SCHEDULE H - LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AUGUST 31, 2023

(a) *	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
*	Teachers Insurance and Annuity Association of America ("TIAA")	TIAA Traditional Annuity	\$ 6,474,614
TIAA Access Funds			
*	TIAA Separate Account VA-3	TIAA Access Bond T4	41,060
*	TIAA Separate Account VA-3	TIAA Access Equity Index T4	554
*	TIAA Separate Account VA-3	TIAA Access Growth & Income T4	5,949
*	TIAA Separate Account VA-3	TIAA Access Intl Equity T4	160,225
*	TIAA Separate Account VA-3	TIAA Access Lg-Cap Gr T4	7,234
*	TIAA Separate Account VA-3	TIAA Access Lg-Cap Val T4	191,508
*	TIAA Separate Account VA-3	TIAA Access Mid-Cap Gr T4	9,220
*	TIAA Separate Account VA-3	TIAA Access Mid-Cap Val T4	51,790
*	TIAA Separate Account VA-3	TIAA Access Money Market T4	1,369
*	TIAA Separate Account VA-3	TIAA Access Real Est Secs T4	56,984
*	TIAA Separate Account VA-3	TIAA Access Sm-Cap BI Idx T4	47,866
*	TIAA Separate Account VA-3	TIAA Access Sm-Cap Equity T4	80,558
*	TIAA Separate Account VA-4	TIAA Access Social Choice Equity T4	46,040
*	TIAA Separate Account VA-5	TIAA Access Bond Plus T4	11,282
*	TIAA Separate Account VA-3	TIAA Access Lifecycle 2020 T4	1,097
*	TIAA Separate Account VA-3	TIAA Access Lifecycle 2025 T4	9,898
*	TIAA Separate Account VA-3	TIAA Access Lifecycle 2030 T4	13,067
*	TIAA Separate Account VA-3	TIAA Access Lifecycle 2040 T4	36,122
*	TIAA Separate Account VA-3	TIAA Access Lifecycle 2045 T4	278
*	TIAA Separate Account VA-3	TIAA Access Lifecycle 2050 T4	3,060
		Total TIAA Access Funds	775,161
*	TIAA	TIAA Real Estate Fund	454,058
		Total TIAA Funds	7,703,833
CREF Funds			
*	College Retirement Equities Fund ("CREF")	CREF Stock	3,136,719
*	CREF	CREF Money market	77,905
*	CREF	CREF Social Choice	340,915
*	CREF	CREF Bond Market	458,839
*	CREF	CREF Global Equities	598,394
*	CREF	CREF Growth	645,907
*	CREF	CREF Equity Index	284,560
*	CREF	CREF Inflation-Linked Bond	224,568
		Total CREF Funds	5,767,807

* Party-in-interest

Note: Cost information has not been included (column (d)) because all investments

See Independent Auditor's Report.

BROOKSTONE SCHOOL, INC. RETIREMENT PLAN
COLUMBUS, GEORGIA
EMPLOYER IDENTIFICATION NUMBER: 58-6003670
PLAN NUMBER: 002
FORM 5500 - SCHEDULE H - LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AUGUST 31, 2023

(a) *	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
Mutual Funds:			
*	TIAA-CREF	TIAA-CREF Lifecycle 2010	\$ 30,257
*	TIAA-CREF	TIAA-CREF Lifecycle 2015	133,868
*	TIAA-CREF	TIAA-CREF Lifecycle 2020	576,659
*	TIAA-CREF	TIAA-CREF Lifecycle 2025	782,988
*	TIAA-CREF	TIAA-CREF Lifecycle 2030	780,924
*	TIAA-CREF	TIAA-CREF Lifecycle 2035	489,175
*	TIAA-CREF	TIAA-CREF Lifecycle 2040	437,590
*	TIAA-CREF	TIAA-CREF Lifecycle 2045	361,010
*	TIAA-CREF	TIAA-CREF Lifecycle 2050	359,208
*	TIAA-CREF	TIAA-CREF Lifecycle 2055	169,468
*	TIAA-CREF	TIAA-CREF Lifecycle 2060	308,311
*	TIAA-CREF	TIAA-CREF Lifecycle 2065	3,682
*	TIAA-CREF	TIAA-CREF Real Est Secs	45,160
*	TIAA-CREF	TIAA-CREF Lifecycle Rtmt Inc-Inst	361
		TIAA-CREF Sm-Cap BI Idx-Rtmt XM	53,878
		TIAA-CREF Money Market Institutional	125,277
		Total TIAA-CREF Mutual Funds	<u>4,657,816</u>
	American Funds	American Funds New World R6	178,652
	Columbia	Columbia Dividend Income A	90,657
	Columbia	Small Cap Value II Y AA	82,043
	Hartford	The Hartford Mid Cap Fund R5 NH	2,500
	JPMorgan	JPMorgan Small Cap Growth R6 AP	16,033
	Janus	Janus Balanced Fund N AB	1,610
	Janus	Janus Triton I	58,532
	Lord Abbett	Lord Abbett SH Duration Inc I	18,982
	Lord Abbett	Lord Abbett Bond Debenture I AE	13,035
	Oppenheimer	Oppenheimer International Growth I	186,953
	Pimco	Pimco Income FD Institutional	124,050
	Pioneer	Pioneer Fundamental Growth K AO	90,479
	Prudential	Prudential High Yield Fund Z 02	13,916
	Vanguard	Vanguard 500 Index	694,192
	Vanguard	Vanguard Total Bond Market Index ADM U4	90,528
	Vanguard	Vanguard Mid Cap Index ADM U4	108,314
	Vanguard	Vanguard Global Equity	155,106
	Wells Fargo	Wells Fargo Special Midcapvala	85,318
		Total Other Mutual Funds	<u>2,010,900</u>
		Total Mutual Funds	<u>6,668,716</u>
Participant Loans:			
*	Plan participants	Various maturity dates; rates at 4.25% to 8.75%; cost \$0	<u>76,838</u>
		Total assets (held at end of year)	<u>\$ 20,217,194</u>
*	Party-in-interest		

Note: Cost information has not been included (column (d)) because all investments are participant-directed.

See Independent Auditor's Report.

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► Brookstone School 403(b) Defined Contribution Plan

Employer Identification Number: ► 58-6003670

For plan year (beginning/ending): ► 9/1/2022 to 8/31/2023

Plan number: ► 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	College Retirement Equities Fund variable annuities	TIAA Traditional Benefit Responsive		\$ 591,095.77
*	College Retirement Equities Fund variable annuities	TIAA Traditional Non Benefit Responsive		\$ 5,182,451.78
*	College Retirement Equities Fund variable annuities	TIAA Traditional Non Benefit Responsive 2		\$ 701,066.88
*	College Retirement Equities Fund variable annuities	CREF Stock R1		\$ 3,136,719.01
*	College Retirement Equities Fund variable annuities	CREF Money Market R1		\$ 77,905.44
*	College Retirement Equities Fund variable annuities	CREF Social Choice R1		\$ 340,915.06
*	College Retirement Equities Fund variable annuities	CREF Global Equities R1		\$ 598,393.75
*	College Retirement Equities Fund variable annuities	CREF Growth R1		\$ 645,906.90
*	College Retirement Equities Fund variable annuities	CREF Equity Index R1		\$ 284,560.43
*	College Retirement Equities Fund variable annuities	CREF Inflation-Linked Bond R1		\$ 224,568.08
*	College Retirement Equities Fund variable annuities	TIAA Real Estate		\$ 454,057.95
*	College Retirement Equities Fund variable annuities	TIAA Access Core Bond Plus T4		\$ 11,281.58
*	College Retirement Equities Fund variable annuities	TIAA Access Core Bond T4		\$ 41,059.94
*	College Retirement Equities Fund variable annuities	TIAA Access Equity Index T4		\$ 553.68
*	College Retirement Equities Fund variable annuities	TIAA Access Growth & Income T4		\$ 5,949.28
*	College Retirement Equities Fund variable annuities	TIAA Access Intl Equity T4		\$ 160,225.22
*	College Retirement Equities Fund variable annuities	TIAA Access Lg-Cap Gr T4		\$ 7,232.72
*	College Retirement Equities Fund variable annuities	TIAA Access Lg-Cap Val T4		\$ 191,508.36
*	College Retirement Equities Fund variable annuities	TIAA Access Lifecycle 2020 T4		\$ 1,097.26
*	College Retirement Equities Fund variable annuities	TIAA Access Lifecycle 2025 T4		\$ 9,898.22
*	College Retirement Equities Fund variable annuities	TIAA Access Lifecycle 2030 T4		\$ 13,067.28
*	College Retirement Equities Fund variable annuities	TIAA Access Lifecycle 2040 T4		\$ 36,122.40
*	College Retirement Equities Fund variable annuities	TIAA Access Lifecycle 2045 T4		\$ 278.05
*	College Retirement Equities Fund variable annuities	TIAA Access Lifecycle 2050 T4		\$ 3,059.92
*	College Retirement Equities Fund variable annuities	TIAA Access Mid-Cap Gr T4		\$ 9,219.61
*	College Retirement Equities Fund variable annuities	TIAA Access Mid-Cap Val T4		\$ 51,789.89
*	College Retirement Equities Fund variable annuities	TIAA Access Money Market T4		\$ 1,368.78
*	College Retirement Equities Fund variable annuities	TIAA Access Real Est Secs T4		\$ 56,983.96
*	College Retirement Equities Fund variable annuities	TIAA Access Sm-Cap BI Idx T4		\$ 47,866.38
*	College Retirement Equities Fund variable annuities	TIAA Access Quant Sml Cp Eq T4		\$ 80,558.46
*	College Retirement Equities Fund variable annuities	TIAA Access Social Ch Eq T4		\$ 46,039.89
	College Retirement Equities Fund variable annuities	LOAN FUND		\$ 39,118.08
	College Retirement Equities Fund variable annuities	PARTICIPANT LOAN FUND (DEEMED DISTRIBUTED)		\$ 37,719.59
*	College Retirement Equities Fund variable annuities	CREF Core Bond R1		\$ 458,839.33
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lfecycle Rtmt Inc-Inst		\$ 360.88
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2010-Inst		\$ 30,256.69
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2015-Inst		\$ 133,867.93
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2020-Inst		\$ 576,658.80
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2025-Inst		\$ 782,988.26
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2030-Inst		\$ 780,923.94
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2035-Inst		\$ 489,175.31
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2040-Inst		\$ 437,590.46
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2045-Inst		\$ 361,009.51
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2050-Inst		\$ 359,208.27
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2055-Inst		\$ 169,467.68
*	College Retirement Equities Fund variable annuities	TIAA-CREF Money Market-Inst		\$ 125,277.49
*	College Retirement Equities Fund variable annuities	TIAA-CREF Real Est Secs-Inst		\$ 45,159.90
*	College Retirement Equities Fund variable annuities	TIAA-CREF Sm-Cap BI Idx-Rtmt		\$ 53,877.61
	College Retirement Equities Fund variable annuities	Columbia Dividend Income A		\$ 90,657.13
	College Retirement Equities Fund variable annuities	The Hartford Mid Cap Fund R5		\$ 2,500.08
	College Retirement Equities Fund variable annuities	Vanguard 500 Idx Adm		\$ 694,192.35
	College Retirement Equities Fund variable annuities	Vanguard Ttl Bd Mkt Idx Adm		\$ 90,527.56
	College Retirement Equities Fund variable annuities	Vanguard Mid-Cap Idx Adm		\$ 108,314.18
	College Retirement Equities Fund variable annuities	PGIM High Yield Z		\$ 13,916.24
	College Retirement Equities Fund variable annuities	Columbia Sml Cap Val II Inst3		\$ 82,043.47
	College Retirement Equities Fund variable annuities	Janus Henderson Balanced N		\$ 1,609.58
	College Retirement Equities Fund variable annuities	Janus Henderson Triton I		\$ 58,532.13
	College Retirement Equities Fund variable annuities	Lord Abbett Bond Debuture I		\$ 13,035.47
	College Retirement Equities Fund variable annuities	Lord Abbett Sh Duration Inc I		\$ 18,982.14
	College Retirement Equities Fund variable annuities	InvescoOppenheimerInterGrowthR6		\$ 186,952.81
	College Retirement Equities Fund variable annuities	PIMCO Income Fd Institutional		\$ 124,049.86
	College Retirement Equities Fund variable annuities	American Funds New World R6		\$ 178,650.72
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2060-Inst		\$ 308,310.85
	College Retirement Equities Fund variable annuities	Vanguard Global Equity Inv		\$ 155,105.87
	College Retirement Equities Fund variable annuities	Pioneer Fundamental Growth K		\$ 90,479.23
	College Retirement Equities Fund variable annuities	JPMorgan Small Cap Growth R6		\$ 16,032.52
*	College Retirement Equities Fund variable annuities	TIAA-CREF Lifecycle 2065-Inst		\$ 3,682.13
	College Retirement Equities Fund variable annuities	Allspring Special MidCap Val A		\$ 85,317.85
	Grand Total			\$ 20,217,194