

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 RODENHISER HOME SERVICES, INC. 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2001
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) RODENHISER HOME SERVICES, INC. 325 HOPPING BROOK ROAD HOLLISTON, MA 01746
2b	Employer Identification Number (EIN) 04-3279765
2c	Plan Sponsor's telephone number 508-474-1024
2d	Business code (see instructions) 238220

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/27/2024	ELISE TEASDALE
	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	5 217
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 166 6a(2) 146 6b 0 6c 60 6d 206 6e 0 6f 206 6g(1) 205 6g(2) 206 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 3D 2G 2J 2K 2S 2T

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
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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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan RODENHISER HOME SERVICES, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 RODENHISER HOME SERVICES, INC.	D Employer Identification Number (EIN) 04-3279765

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....

X

YesNo
- 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
FIDELITY INVESTMENTS INSTITUTIONAL	
04-2647786	

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

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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	RECORDKEEPER	42672	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

COMMONWEALTH EQUITY SERVICES LLC DB

29 SAWYER RD
WALTHAM MA
WALTHAM, MA 02453-3483

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	29245	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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 65	RECORDKEEPER	487	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan RODENHISER HOME SERVICES, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 RODENHISER HOME SERVICES, INC.	D Employer Identification Number (EIN) 04-3279765	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	5971	3273
(2) Participant contributions	1b(2)	0	19090
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	15500	37527
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	274395	286162
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	7449872	9345189
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	7745738	9691241
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	2190	758
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2190	758
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	7743548	9690483

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)	177890	
(B) Participants	2a(1)(B)	998663	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1176553
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	352	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	17001	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		17353
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	241116	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		241116
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1174949
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		2609971

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	584168	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		584168
f Corrective distributions (see instructions)	2f		758
g Certain deemed distributions of participant loans (see instructions)	2g		1423
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	41454	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	33296	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	1937	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		76687
j Total expenses. Add all expense amounts in column (b) and enter total	2j		663036

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1946935
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: **MAHONEY SABOL & COMPANY, LLP**

(2) EIN: **06-1289571**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
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.)	☒	☐	793
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.)	☐	☒	
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.)	☐	☒	
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.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
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.)	☒	☐	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☒	☐	
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.	☒	☐	

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 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan RODENHISER HOME SERVICES, INC. 401(K) PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 RODENHISER HOME SERVICES, INC.				D Employer Identification Number (EIN) 04-3279765	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 20-3691708 04-6568107 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) 2023 v. 230707	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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. _____

Part VII	IRS Compliance Questions
-----------------	---------------------------------

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☒ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES AND
INDEPENDENT AUDITOR'S REPORT

YEARS ENDED DECEMBER 31, 2023 AND 2022

RODENHISER HOME SERVICES, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES AND
INDEPENDENT AUDITOR'S REPORT

YEARS ENDED DECEMBER 31, 2023 AND 2022

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Note: Other supplemental schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Independent Auditor's Report

To the Plan Administrator of
Rodenhiser Home Services, Inc. 401(k) Plan
Holliston, Massachusetts

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

We have performed audits of the accompanying financial statements of Rodenhiser Home Services, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements 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 audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, 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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at Year End) as of December 31, 2023, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2023, and Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information included in the supplemental schedules, 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 generally accepted auditing standards. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion –

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules 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).

Mahoney Sabol + Company, LLP

Certified Public Accountants
Glastonbury, Connecticut
September 24, 2024

RODENHISER HOME SERVICES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS:</u>		
INVESTMENTS, at fair value	\$ 9,382,716	\$ 7,465,372
RECEIVABLES:		
Employer contributions	3,273	5,971
Participant contributions	19,090	-
Notes receivable from participants	286,162	274,395
Total receivables	<u>308,525</u>	<u>280,366</u>
 TOTAL ASSETS	 <u>\$ 9,691,241</u>	 <u>\$ 7,745,738</u>
<u>LIABILITIES:</u>		
EXCESS PARTICIPANT CONTRIBUTION PAYABLE	<u>758</u>	<u>2,190</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 9,690,483</u>	 <u>\$ 7,743,548</u>

See notes to financial statements.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 1,174,949	\$ (1,641,266)
Interest and dividends	241,116	167,626
Total investment income (loss)	<u>1,416,065</u>	<u>(1,473,640)</u>
Interest income on notes receivable from participants	17,353	12,564
Contributions:		
Participants	998,663	912,556
Employer	177,890	168,329
Rollover	-	572,024
Total contributions	<u>1,176,553</u>	<u>1,652,909</u>
Total additions	2,609,971	191,833
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	584,926	806,711
Deemed distributions of participant loans	1,423	6,522
Administrative expenses	76,687	66,835
Total deductions	<u>663,036</u>	<u>880,068</u>
NET INCREASE (DECREASE)	1,946,935	(688,235)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>7,743,548</u>	<u>8,431,783</u>
End of year	<u>\$ 9,690,483</u>	<u>\$ 7,743,548</u>

See notes to financial statements.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 – DESCRIPTION OF THE PLAN:

The following description of the Rodenhiser Home Services, Inc. 401(k) Plan (the Plan), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan was established on January 1, 2001 and is a defined contribution plan and trust covering all employees of Rodenhiser Home Services, Inc. (the Company or Plan Sponsor) and an affiliated employer, Chemini Design Architects, LLC, who elect to participate and are age 18 or older. Participants are eligible to participate on the first day of the month following the employee's completion of six months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan Sponsor's Trustee oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investments, monitors investment performance, and reports to the Company's Board of Directors.

In October 2023, the Plan terminated their agreement with Empower Trust Company, LLC (Empower) and switched service providers to Fidelity Management Trust Company (Fidelity). As a part of the change, Plan assets in the amount of \$8,373,420 were transferred from Empower to Fidelity on October 23, 2023. Certain purchases and sales of assets as a part of the transfer exceeded 5% of Plan assets, which are included in the accompanying supplemental schedule, Schedule H, Line 4j – Schedule of Reportable Transactions.

Effective October 1, 2023, the Plan document was restated to reflect the change in service provider.

Participant Contributions and Investment Options:

Participants may contribute up to the maximum deferral allowed by the Internal Revenue Code (the Code). Participants may also contribute amounts representing distributions from other qualified plans (rollovers). The Plan includes an auto enrollment feature, whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rates set at 6% unless otherwise elected by the participant. Participants direct the investment of their accounts into various investment options offered by the Plan with various objectives and degrees of financial risk. The Plan currently offers various mutual funds as investment options for participants.

Employer Contributions:

The Company, in its sole discretion, determines the amount, if any, of the matching contributions to the Plan and when it will be made to the Plan. Matching contributions for the years ended December 31, 2023 and 2022 were equal to 25% of eligible compensation up to a maximum of 6% of total compensation. The Company may also make a discretionary nonelective profit sharing contribution to the Plan. This contribution, if made, would be allocated to all employees eligible to participate in the Plan. There was no nonelective profit sharing contribution made to the Plan for the years ended December 31, 2023 and 2022.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED):

Participant Accounts:

Each participant's account is credited with the participant's contribution and Company matching contributions, as well as an allocation of the Company's profit sharing contribution. Participant accounts are also credited with an allocation of investment earnings or losses, and charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting:

Participants are fully vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching contributions is based on years of continuous service. A participant is 100% vested after six years of service, with partial vesting of 20% per year between years two through five.

Notes Receivable from Participants:

A participant may borrow from their account a minimum of \$1,000 up to a maximum of \$50,000, not to exceed 50% of the value of their vested interest in their account. Participants may only have two loans outstanding at any time. Loans are evidenced by written promissory notes for the amount of the loan and are secured by the participant's vested account balance. The loans have terms of up to five years, or greater if used for the purchase of a primary residence. The loans bear interest at a rate of 1% over the prime interest rate. Principal and interest are paid ratably through payroll deductions. Delinquent participant loans are reclassified as deemed distributions in accordance with Plan. These loans are subject to certain restrictions as defined by the Plan and applicable restrictions under the Code.

Forfeitures:

At December 31, 2023 and 2022, forfeited nonvested accounts totaled \$37,527 and \$15,500, respectively. These accounts will be used to reduce future employer contributions and administrative expenses. For the years ended December 31, 2023 and 2022, forfeitures of \$36,892 and \$13,304 were used by the Plan to reduce employer contributions, respectively.

Payment of Benefits:

Upon termination of service due to death, disability, or retirement, a participant or their beneficiaries may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account and/or an annuity equal to the value of the vested interest in their account. For termination of employment due to other reasons, participants may receive the value of the vested interest in their account as a lump-sum distribution. A partial withdrawal is permitted upon termination of service due to disability or retirement for participants or their beneficiaries who must receive required minimum distributions as defined by the Code. The nonvested portion of the employer contribution is forfeited upon the participant's separation from employment. The Plan also allows for in-service distributions of the participant's vested accounts upon reaching the age 59 ½ or due to hardship, as defined by the Plan.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP).

Use of Estimates:

The preparation of financial statements in conformity with US GAAP requires management of the Plan to make estimates and assumptions that affect the reported amounts of the assets and liabilities and changes therein at the date of the financial statements, and the reported amounts of the income and expense during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition:

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policy. See Note 5 for discussion of fair value measurements.

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

Notes Receivable from Participants:

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and recorded as administrative expenses when they are incurred. Delinquent participant loans are treated as distributions based on the terms of the Plan document. Management has evaluated notes receivable from participants for collectability and has determined that no allowance is considered necessary.

Payment of Benefits:

Benefits are recorded when paid.

Excess Participant Contribution Payable:

Excess participant contribution payable represent payments due to certain active participants to return excess contributions in order to satisfy the relevant nondiscrimination provisions of the Plan. The Plan distributes the excess contributions to applicable participants in March of each year. Excess contributions totaled \$689 and \$2,190 for December 31, 2023 and 2022, respectively. During the year ended December 31, 2023, the Plan failed to refund excess contributions in a timely manner. During 2024, the Company made a corrective distribution plus excise tax. The Company has taken corrective action to ensure future compliance with the requirement.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Administrative Expenses:

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Reclassifications:

Certain 2022 amounts have been reclassified to conform to the 2023 presentation. Such reclassifications had no material effect on the financial statements.

Subsequent Events:

Management has evaluated subsequent events through September 24, 2024, the date the financial statements were available to be issued.

NOTE 3 – RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 4 – CERTIFIED INVESTMENTS:

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments held and notes receivable from participants and net appreciation (depreciation) in fair value of investments, interest income on notes receivable from participants, interest and dividends, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate. Such certifications were received by Empower, the trustee of the Plan, (as of December 31, 2022 and for the year then ended and the period from January 1, 2023 through October 23, 2023) and Fidelity, the trustee of the Plan, (as of December 31, 2023 and the period from October 24, 2023 through December 31, 2023).

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 5 – FAIR VALUE MEASUREMENTS:

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, as of the measurement date. Authoritative guidance establishes a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques reflect assumptions other market participants would use based upon market data obtained from independent sources (also referred to as observable inputs).

The following summarizes the fair value hierarchy:

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

Level 2 – Inputs to the valuation methodology include:

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

If the asset or liability has a specific (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 assets' or liabilities' fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Mutual Funds and Money Market Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The Plan's investments consist solely of mutual funds, all of which are deemed to be actively traded and therefore Level 1.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. 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 Plan's investments are all classified as Level 1 as of December 31, 2023 and 2022, and totaled \$9,382,716 and \$7,465,372, respectively.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued):

The Plan's policy is to recognize transfers of investments into or out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2023 and 2022, there were no transfers of investments into or out of Level 3, respectively.

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

Empower served as recordkeeper and trustee of the Plan from January 1, 2022, through October 23, 2023. Empower provided certain administrative services to the Plan pursuant to a service agreement between the Plan and Empower. Empower received revenue from mutual fund service providers for services Empower provided to the funds. This revenue was used to offset certain amounts owed to Empower for its administrative services to the Plan. If the revenue received by Empower from such mutual fund service providers exceeded the amount owed under the agreement, Empower remitted the excess to the Plan's trust on a quarterly basis. Such amounts were applied to pay Plan administrative expenses or allocated to the accounts of participants. During 2023 and 2022, the trustee contributed \$29,245 and \$30,625, respectively, into the revenue credit account. All amounts deposited into the account were used to pay Plan expenses in 2023 and 2022.

Effective October 24, 2023, Fidelity serves as record keeper and trustee of the Plan. There is no revenue sharing agreement associated with the change in service providers. Certain Plan investments in Fidelity Funds are share of mutual funds managed by Fidelity as the trustee, as defined by the Plan, and therefore these transactions qualify as party in-interest transactions.

Notes receivable from participants are also party-in interest transactions.

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

NOTE 7 – PLAN TERMINATION:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts, including any employer matching contributions.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 8 – TAX STATUS:

The Plan is being operated under a prototype non-standardized profit-sharing plan and trust agreement, which received an Internal Revenue Service opinion letter stating that the form of the prototype is acceptable under Section 401(a) of the Code. Although the Plan has been amended since the date of the opinion letter, the plan administrator believes that the Plan is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

US GAAP requires the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

NOTE 9 – RECONCILIATION TO FORM 5500:

The differences between these financial statements and the Form 5500, if any, are immaterial.

NOTE 10 – DELINQUENT PARTICIPANT CONTRIBUTIONS:

During the year ended December 31, 2023, the Company failed to deposit participant deferrals in the amount of \$793 within the required timeframe as stated by the United States Department of Labor (DOL). DOL regulations require that employee contributions be transferred to the trustee as of the earliest date on which such contributions can be reasonably segregated from the employer's general assets. The Company has taken corrective action to ensure future compliance with timely transmission of participant contributions to the trustee. During 2023, the Company is pending a corrective contribution to the participants accounts for lost earnings on the delinquent contributions identified. The lost earnings are included in other employer contributions in the statements of net assets available for benefits and other employer contributions receivable in the statements of changes in net assets available for benefits.

SUPPLEMENTAL SCHEDULES

RODENHISER HOME SERVICES, INC. 401(k) PLAN

SCHEDULE H, LINE 4i – (FORM 5500)
SCHEDULE OF ASSETS (HELD AT YEAR END)
EIN – 04-3279765
PLAN NO. 001

DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
Mutual Funds:				
American Funds	AF TRGT DATE 2030 R6	**	\$	1,824,016
American Funds	AF TRGT DATE 2050 R6	**		1,808,448
* Fidelity	FID MID CAP IDX	**		666,378
American Funds	AF TRGT DATE 2055 R6	**		489,125
* Fidelity	FID SM CAP IDX	**		450,452
Dimensional Fund Advisors	DFA INTL CORE EQ I	**		447,373
* Fidelity	FID 500 INDEX	**		430,444
* Fidelity	FID LG CAP GR IDX	**		426,334
American Funds	AF TRGT DATE 2060 R6	**		420,439
American Funds	AF TRGT DATE 2040 R6	**		405,954
American Funds	AF TRGT DATE 2065 R6	**		340,434
* Fidelity	FID TOTAL MKT IDX	**		288,226
* Fidelity	FID LG CAP VAL IDX	**		251,859
American Funds	AF TRGT DATE 2035 R6	**		250,037
* Fidelity	FID TOTAL BOND K6	**		168,614
American Funds	AF TRGT DATE 2020 R6	**		165,755
* Fidelity	FID GLB EX US IDX	**		126,636
American Funds	AF TRGT DATE 2045 R6	**		120,885
American Funds	AF TRGT DATE 2025 R6	**		119,175
American Funds	AF NEW WORLD R6	**		105,602
T. Rowe Price	TRP IS MID CP EQ GR	**		19,252
PIMCO	PIMCO INCOME INST	**		13,976
American Funds	AF TRGT DATE 2015 R6	**		3,776
American Funds	AF EUROPAC GROWTH R6	**		591
JPMorgan	JPM MID CAP VALUE R6	**		559
Lord Abbett & Co.	LD ABT SH DTN INC R6	**		457
Dimensional Fund Advisors	DFA US TARGET VAL I	**		392
				<u>9,345,189</u>
Money Market Mutual Funds:				
* Fidelity	FID GOVT MMKT	**		37,527
Notes Receivable:				
* Notes receivable from participants	Interest rates between 4.25% - 9.25%; maturity dates through 2028	–		<u>286,162</u>
			\$	<u><u>9,668,878</u></u>

* Indicates a party-in-interest as defined by ERISA.

** Cost information has been omitted for participant-directed investments.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

SCHEDULE H, LINE 4a – (FORM 5500)
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
EIN – 04-3279765
PLAN NO. 001

YEAR ENDED DECEMBER 31, 2023

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
2023		\$ -	\$ -	\$ 793	\$ 793

* Voluntary Fiduciary Correction Program (DOL)

RODENHISER HOME SERVICES, INC. 401(k) PLAN

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

EIN – 04-3279765

PLAN NO. 001

YEAR ENDED DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
RODENHISER HOME SERVICES, INC. 401(k) PLAN	VANGUARD TARGET RETIREMENT 2030 INV	\$ -	\$ 1,617,341	\$ -	\$ -	\$ 1,761,738	\$ 1,617,341	\$ (144,397)
	VANGUARD TARGET RETIREMENT 2050 INV	-	1,572,292	-	-	1,463,690	1,572,292	108,602
	VANGUARD TARGET RETIREMENT 2055 INV	-	423,165	-	-	427,723	423,165	(4,558)
	VANGUARD FEDERAL MONEY MARKET INV	-	569,726	-	-	477,200	569,726	92,526
	AMERICAN FUNDS TARGET DATE 2030 R6	1,617,341	-	-	-	1,617,341	1,617,341	-
	AMERICAN FUNDS TARGET DATE 2050 R6	1,572,292	-	-	-	1,572,292	1,572,292	-
	AMERICAN FUNDS TARGET DATE 2055 R6	569,726	-	-	-	569,726	569,726	-
	AMERICAN FUNDS TARGET DATE 2055 R6	423,165	-	-	-	423,165	423,165	-

RODENHISER HOME SERVICES, INC. 401(k) PLAN

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

EIN – 04-3279765

PLAN NO. 001

YEAR ENDED DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
RODENHISER HOME SERVICES, INC. 401(k) PLAN	VANGUARD TARGET RETIREMENT 2030 INV	\$ -	\$ 1,617,341	\$ -	\$ -	\$ 1,761,738	\$ 1,617,341	\$ (144,397)
	VANGUARD TARGET RETIREMENT 2050 INV	-	1,572,292	-	-	1,463,690	1,572,292	108,602
	VANGUARD TARGET RETIREMENT 2055 INV	-	423,165	-	-	427,723	423,165	(4,558)
	VANGUARD FEDERAL MONEY MARKET INV	-	569,726	-	-	477,200	569,726	92,526
	AMERICAN FUNDS TARGET DATE 2030 R6	1,617,341	-	-	-	1,617,341	1,617,341	-
	AMERICAN FUNDS TARGET DATE 2050 R6	1,572,292	-	-	-	1,572,292	1,572,292	-
	AMERICAN FUNDS TARGET DATE 2055 R6	569,726	-	-	-	569,726	569,726	-
	AMERICAN FUNDS TARGET DATE 2055 R6	423,165	-	-	-	423,165	423,165	-

RODENHISER HOME SERVICES, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES AND
INDEPENDENT AUDITOR'S REPORT

YEARS ENDED DECEMBER 31, 2023 AND 2022

RODENHISER HOME SERVICES, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES AND
INDEPENDENT AUDITOR'S REPORT

YEARS ENDED DECEMBER 31, 2023 AND 2022

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Note: Other supplemental schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Independent Auditor's Report

To the Plan Administrator of
Rodenhiser Home Services, Inc. 401(k) Plan
Holliston, Massachusetts

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

We have performed audits of the accompanying financial statements of Rodenhiser Home Services, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements 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 audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, 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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at Year End) as of December 31, 2023, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2023, and Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information included in the supplemental schedules, 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 generally accepted auditing standards. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion –

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules 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).

Mahoney Sabol + Company, LLP

Certified Public Accountants
Glastonbury, Connecticut
September 24, 2024

RODENHISER HOME SERVICES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS:</u>		
INVESTMENTS, at fair value	\$ 9,382,716	\$ 7,465,372
RECEIVABLES:		
Employer contributions	3,273	5,971
Participant contributions	19,090	-
Notes receivable from participants	286,162	274,395
Total receivables	<u>308,525</u>	<u>280,366</u>
 TOTAL ASSETS	 <u>\$ 9,691,241</u>	 <u>\$ 7,745,738</u>
<u>LIABILITIES:</u>		
EXCESS PARTICIPANT CONTRIBUTION PAYABLE	<u>758</u>	<u>2,190</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 9,690,483</u>	 <u>\$ 7,743,548</u>

See notes to financial statements.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 1,174,949	\$ (1,641,266)
Interest and dividends	241,116	167,626
Total investment income (loss)	<u>1,416,065</u>	<u>(1,473,640)</u>
Interest income on notes receivable from participants	17,353	12,564
Contributions:		
Participants	998,663	912,556
Employer	177,890	168,329
Rollover	-	572,024
Total contributions	<u>1,176,553</u>	<u>1,652,909</u>
Total additions	2,609,971	191,833
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	584,926	806,711
Deemed distributions of participant loans	1,423	6,522
Administrative expenses	76,687	66,835
Total deductions	<u>663,036</u>	<u>880,068</u>
NET INCREASE (DECREASE)	1,946,935	(688,235)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>7,743,548</u>	<u>8,431,783</u>
End of year	<u>\$ 9,690,483</u>	<u>\$ 7,743,548</u>

See notes to financial statements.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 – DESCRIPTION OF THE PLAN:

The following description of the Rodenhiser Home Services, Inc. 401(k) Plan (the Plan), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan was established on January 1, 2001 and is a defined contribution plan and trust covering all employees of Rodenhiser Home Services, Inc. (the Company or Plan Sponsor) and an affiliated employer, Chemini Design Architects, LLC, who elect to participate and are age 18 or older. Participants are eligible to participate on the first day of the month following the employee's completion of six months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan Sponsor's Trustee oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investments, monitors investment performance, and reports to the Company's Board of Directors.

In October 2023, the Plan terminated their agreement with Empower Trust Company, LLC (Empower) and switched service providers to Fidelity Management Trust Company (Fidelity). As a part of the change, Plan assets in the amount of \$8,373,420 were transferred from Empower to Fidelity on October 23, 2023. Certain purchases and sales of assets as a part of the transfer exceeded 5% of Plan assets, which are included in the accompanying supplemental schedule, Schedule H, Line 4j – Schedule of Reportable Transactions.

Effective October 1, 2023, the Plan document was restated to reflect the change in service provider.

Participant Contributions and Investment Options:

Participants may contribute up to the maximum deferral allowed by the Internal Revenue Code (the Code). Participants may also contribute amounts representing distributions from other qualified plans (rollovers). The Plan includes an auto enrollment feature, whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rates set at 6% unless otherwise elected by the participant. Participants direct the investment of their accounts into various investment options offered by the Plan with various objectives and degrees of financial risk. The Plan currently offers various mutual funds as investment options for participants.

Employer Contributions:

The Company, in its sole discretion, determines the amount, if any, of the matching contributions to the Plan and when it will be made to the Plan. Matching contributions for the years ended December 31, 2023 and 2022 were equal to 25% of eligible compensation up to a maximum of 6% of total compensation. The Company may also make a discretionary nonelective profit sharing contribution to the Plan. This contribution, if made, would be allocated to all employees eligible to participate in the Plan. There was no nonelective profit sharing contribution made to the Plan for the years ended December 31, 2023 and 2022.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED):

Participant Accounts:

Each participant's account is credited with the participant's contribution and Company matching contributions, as well as an allocation of the Company's profit sharing contribution. Participant accounts are also credited with an allocation of investment earnings or losses, and charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting:

Participants are fully vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching contributions is based on years of continuous service. A participant is 100% vested after six years of service, with partial vesting of 20% per year between years two through five.

Notes Receivable from Participants:

A participant may borrow from their account a minimum of \$1,000 up to a maximum of \$50,000, not to exceed 50% of the value of their vested interest in their account. Participants may only have two loans outstanding at any time. Loans are evidenced by written promissory notes for the amount of the loan and are secured by the participant's vested account balance. The loans have terms of up to five years, or greater if used for the purchase of a primary residence. The loans bear interest at a rate of 1% over the prime interest rate. Principal and interest are paid ratably through payroll deductions. Delinquent participant loans are reclassified as deemed distributions in accordance with Plan. These loans are subject to certain restrictions as defined by the Plan and applicable restrictions under the Code.

Forfeitures:

At December 31, 2023 and 2022, forfeited nonvested accounts totaled \$37,527 and \$15,500, respectively. These accounts will be used to reduce future employer contributions and administrative expenses. For the years ended December 31, 2023 and 2022, forfeitures of \$36,892 and \$13,304 were used by the Plan to reduce employer contributions, respectively.

Payment of Benefits:

Upon termination of service due to death, disability, or retirement, a participant or their beneficiaries may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account and/or an annuity equal to the value of the vested interest in their account. For termination of employment due to other reasons, participants may receive the value of the vested interest in their account as a lump-sum distribution. A partial withdrawal is permitted upon termination of service due to disability or retirement for participants or their beneficiaries who must receive required minimum distributions as defined by the Code. The nonvested portion of the employer contribution is forfeited upon the participant's separation from employment. The Plan also allows for in-service distributions of the participant's vested accounts upon reaching the age 59 ½ or due to hardship, as defined by the Plan.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP).

Use of Estimates:

The preparation of financial statements in conformity with US GAAP requires management of the Plan to make estimates and assumptions that affect the reported amounts of the assets and liabilities and changes therein at the date of the financial statements, and the reported amounts of the income and expense during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition:

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policy. See Note 5 for discussion of fair value measurements.

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

Notes Receivable from Participants:

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and recorded as administrative expenses when they are incurred. Delinquent participant loans are treated as distributions based on the terms of the Plan document. Management has evaluated notes receivable from participants for collectability and has determined that no allowance is considered necessary.

Payment of Benefits:

Benefits are recorded when paid.

Excess Participant Contribution Payable:

Excess participant contribution payable represent payments due to certain active participants to return excess contributions in order to satisfy the relevant nondiscrimination provisions of the Plan. The Plan distributes the excess contributions to applicable participants in March of each year. Excess contributions totaled \$689 and \$2,190 for December 31, 2023 and 2022, respectively. During the year ended December 31, 2023, the Plan failed to refund excess contributions in a timely manner. During 2024, the Company made a corrective distribution plus excise tax. The Company has taken corrective action to ensure future compliance with the requirement.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Administrative Expenses:

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Reclassifications:

Certain 2022 amounts have been reclassified to conform to the 2023 presentation. Such reclassifications had no material effect on the financial statements.

Subsequent Events:

Management has evaluated subsequent events through September 24, 2024, the date the financial statements were available to be issued.

NOTE 3 – RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 4 – CERTIFIED INVESTMENTS:

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments held and notes receivable from participants and net appreciation (depreciation) in fair value of investments, interest income on notes receivable from participants, interest and dividends, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate. Such certifications were received by Empower, the trustee of the Plan, (as of December 31, 2022 and for the year then ended and the period from January 1, 2023 through October 23, 2023) and Fidelity, the trustee of the Plan, (as of December 31, 2023 and the period from October 24, 2023 through December 31, 2023).

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 5 – FAIR VALUE MEASUREMENTS:

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, as of the measurement date. Authoritative guidance establishes a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques reflect assumptions other market participants would use based upon market data obtained from independent sources (also referred to as observable inputs).

The following summarizes the fair value hierarchy:

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

Level 2 – Inputs to the valuation methodology include:

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

If the asset or liability has a specific (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 assets' or liabilities' fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Mutual Funds and Money Market Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The Plan's investments consist solely of mutual funds, all of which are deemed to be actively traded and therefore Level 1.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. 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 Plan's investments are all classified as Level 1 as of December 31, 2023 and 2022, and totaled \$9,382,716 and \$7,465,372, respectively.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued):

The Plan's policy is to recognize transfers of investments into or out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2023 and 2022, there were no transfers of investments into or out of Level 3, respectively.

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

Empower served as recordkeeper and trustee of the Plan from January 1, 2022, through October 23, 2023. Empower provided certain administrative services to the Plan pursuant to a service agreement between the Plan and Empower. Empower received revenue from mutual fund service providers for services Empower provided to the funds. This revenue was used to offset certain amounts owed to Empower for its administrative services to the Plan. If the revenue received by Empower from such mutual fund service providers exceeded the amount owed under the agreement, Empower remitted the excess to the Plan's trust on a quarterly basis. Such amounts were applied to pay Plan administrative expenses or allocated to the accounts of participants. During 2023 and 2022, the trustee contributed \$29,245 and \$30,625, respectively, into the revenue credit account. All amounts deposited into the account were used to pay Plan expenses in 2023 and 2022.

Effective October 24, 2023, Fidelity serves as record keeper and trustee of the Plan. There is no revenue sharing agreement associated with the change in service providers. Certain Plan investments in Fidelity Funds are share of mutual funds managed by Fidelity as the trustee, as defined by the Plan, and therefore these transactions qualify as party in-interest transactions.

Notes receivable from participants are also party-in interest transactions.

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

NOTE 7 – PLAN TERMINATION:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts, including any employer matching contributions.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 8 – TAX STATUS:

The Plan is being operated under a prototype non-standardized profit-sharing plan and trust agreement, which received an Internal Revenue Service opinion letter stating that the form of the prototype is acceptable under Section 401(a) of the Code. Although the Plan has been amended since the date of the opinion letter, the plan administrator believes that the Plan is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

US GAAP requires the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

NOTE 9 – RECONCILIATION TO FORM 5500:

The differences between these financial statements and the Form 5500, if any, are immaterial.

NOTE 10 – DELINQUENT PARTICIPANT CONTRIBUTIONS:

During the year ended December 31, 2023, the Company failed to deposit participant deferrals in the amount of \$793 within the required timeframe as stated by the United States Department of Labor (DOL). DOL regulations require that employee contributions be transferred to the trustee as of the earliest date on which such contributions can be reasonably segregated from the employer's general assets. The Company has taken corrective action to ensure future compliance with timely transmission of participant contributions to the trustee. During 2023, the Company is pending a corrective contribution to the participants accounts for lost earnings on the delinquent contributions identified. The lost earnings are included in other employer contributions in the statements of net assets available for benefits and other employer contributions receivable in the statements of changes in net assets available for benefits.

SUPPLEMENTAL SCHEDULES

RODENHISER HOME SERVICES, INC. 401(k) PLAN

SCHEDULE H, LINE 4i – (FORM 5500)
SCHEDULE OF ASSETS (HELD AT YEAR END)
EIN – 04-3279765
PLAN NO. 001

DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
Mutual Funds:				
American Funds	AF TRGT DATE 2030 R6	**	\$	1,824,016
American Funds	AF TRGT DATE 2050 R6	**		1,808,448
* Fidelity	FID MID CAP IDX	**		666,378
American Funds	AF TRGT DATE 2055 R6	**		489,125
* Fidelity	FID SM CAP IDX	**		450,452
Dimensional Fund Advisors	DFA INTL CORE EQ I	**		447,373
* Fidelity	FID 500 INDEX	**		430,444
* Fidelity	FID LG CAP GR IDX	**		426,334
American Funds	AF TRGT DATE 2060 R6	**		420,439
American Funds	AF TRGT DATE 2040 R6	**		405,954
American Funds	AF TRGT DATE 2065 R6	**		340,434
* Fidelity	FID TOTAL MKT IDX	**		288,226
* Fidelity	FID LG CAP VAL IDX	**		251,859
American Funds	AF TRGT DATE 2035 R6	**		250,037
* Fidelity	FID TOTAL BOND K6	**		168,614
American Funds	AF TRGT DATE 2020 R6	**		165,755
* Fidelity	FID GLB EX US IDX	**		126,636
American Funds	AF TRGT DATE 2045 R6	**		120,885
American Funds	AF TRGT DATE 2025 R6	**		119,175
American Funds	AF NEW WORLD R6	**		105,602
T. Rowe Price	TRP IS MID CP EQ GR	**		19,252
PIMCO	PIMCO INCOME INST	**		13,976
American Funds	AF TRGT DATE 2015 R6	**		3,776
American Funds	AF EUROPAC GROWTH R6	**		591
JPMorgan	JPM MID CAP VALUE R6	**		559
Lord Abbett & Co.	LD ABT SH DTN INC R6	**		457
Dimensional Fund Advisors	DFA US TARGET VAL I	**		392
				<u>9,345,189</u>
Money Market Mutual Funds:				
* Fidelity	FID GOVT MMKT	**		37,527
Notes Receivable:				
* Notes receivable from participants	Interest rates between 4.25% - 9.25%; maturity dates through 2028	–		<u>286,162</u>
			\$	<u><u>9,668,878</u></u>

* Indicates a party-in-interest as defined by ERISA.

** Cost information has been omitted for participant-directed investments.

RODENHISER HOME SERVICES, INC. 401(k) PLAN

SCHEDULE H, LINE 4a – (FORM 5500)
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
EIN – 04-3279765
PLAN NO. 001

YEAR ENDED DECEMBER 31, 2023

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments are Included	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
2023		\$ -	\$ -	\$ 793	\$ 793

* Voluntary Fiduciary Correction Program (DOL)

RODENHISER HOME SERVICES, INC. 401(k) PLAN

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

EIN – 04-3279765

PLAN NO. 001

YEAR ENDED DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
RODENHISER HOME SERVICES, INC. 401(k) PLAN	VANGUARD TARGET RETIREMENT 2030 INV	\$ -	\$ 1,617,341	\$ -	\$ -	\$ 1,761,738	\$ 1,617,341	\$ (144,397)
	VANGUARD TARGET RETIREMENT 2050 INV	-	1,572,292	-	-	1,463,690	1,572,292	108,602
	VANGUARD TARGET RETIREMENT 2055 INV	-	423,165	-	-	427,723	423,165	(4,558)
	VANGUARD FEDERAL MONEY MARKET INV	-	569,726	-	-	477,200	569,726	92,526
	AMERICAN FUNDS TARGET DATE 2030 R6	1,617,341	-	-	-	1,617,341	1,617,341	-
	AMERICAN FUNDS TARGET DATE 2050 R6	1,572,292	-	-	-	1,572,292	1,572,292	-
	AMERICAN FUNDS TARGET DATE 2055 R6	569,726	-	-	-	569,726	569,726	-
	AMERICAN FUNDS TARGET DATE 2055 R6	423,165	-	-	-	423,165	423,165	-