

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) HURRICANE HELENE: FL-2024-08
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 YOUNGQUIST BROTHERS, LLC 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1998
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) YOUNGQUIST BROTHERS, LLC 15465 PINE RIDGE ROAD FORT MYERS, FL 33908
2b	Employer Identification Number (EIN) 59-1836961
2c	Plan Sponsor's telephone number 239-489-4444
2d	Business code (see instructions) 238900

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.	01/09/2025	PAUL MCCULLERS
	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	5 464
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) 333 6a(2) 385 6b 6 6c 152 6d 543 6e 0 6f 543 6g(1) 284 6g(2) 346 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 2G 2J 2K 2T 3D 2A 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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 1
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan YOUNGQUIST BROTHERS, LLC 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 YOUNGQUIST BROTHERS, LLC	D Employer Identification Number (EIN) 59-1836961	

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

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	140412	353	01/01/2023	12/31/2023

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

(a) Total amount of commissions paid 19414	(b) Total amount of fees paid 17410
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
ELLEN FOX
FOX INSURANCE LLC
8605 BANYAN BAY BLVD
FT. MYERS, FL 33908

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19414	0	BROKER COMMISSION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
FARMER & BETTS, INC
6010 20TH ST E
STE 1
FIFE, WA 98424

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	17410	TPA COMPENSATION	3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	3287057

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

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

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

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

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

b Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)		
	7c(2)		
	7c(3)		
	7c(4)		
	7c(5)		

(5) Other (specify below)

(6) Total additions	7c(6)	0
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d Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
	7e(2)		
	7e(3)		
	7e(4)		

(4) Other (specify below)

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received		9a(1)		
(2) Increase (decrease) in amount due but unpaid.....		9a(2)		
(3) Increase (decrease) in unearned premium reserve		9a(3)		
(4) Earned ((1) + (2) - (3)).....			9a(4)	0
b Benefit charges (1) Claims paid.....		9b(1)		
(2) Increase (decrease) in claim reserves		9b(2)		
(3) Incurred claims (add (1) and (2)).....			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies.....	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention		9c(1)(H)		0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves.....			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			10b	
Specify nature of costs.				

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 YOUNGQUIST BROTHERS, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 YOUNGQUIST BROTHERS, LLC	D Employer Identification Number (EIN) 59-1836961

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

x

No
- b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b)

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

(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)

JOHN HANCOCK LIFE INSURANCE COMPANY

01-0233346

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	5626	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan YOUNGQUIST BROTHERS, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 YOUNGQUIST BROTHERS, LLC	D Employer Identification Number (EIN) 59-1836961	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPATH INDEX 2025			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 809220	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPATH INDEX 2050			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 344108	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPATH INDEX 2060			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 328826	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPATH INDEX 2055			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 318990	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPATH INDEX 2065			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 209080	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPATH INDEX 2035			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 179221	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPATH INDEX 2045			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 156177	

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPAATH INDEX 2030		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 134092
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPAATH INDEX 2040		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 112575
a Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83880
a Name of MTIA, CCT, PSA, or 103-12 IE: TIAA-CREF LARGE-CAP GROWTH IDX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72821
a Name of MTIA, CCT, PSA, or 103-12 IE: TIAA-CREF SMALL-CAP BLEND IDX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 68215
a Name of MTIA, CCT, PSA, or 103-12 IE: JH LIFESTYLE BLEND BALANCED		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50537
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2030 TD		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41739
a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK DISCIPLINED VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37729
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36460
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY MID CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31628

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2050 TD		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28605
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2035 TD		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27059
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2045 TD		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26787
a Name of MTIA, CCT, PSA, or 103-12 IE: TIAA-CREF LARGE-CAP VALUE IDX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24653
a Name of MTIA, CCT, PSA, or 103-12 IE: JH LIFESTYLE BLEND AGGRESSIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22863
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO INVT GRADE CREDIT BOND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16929
a Name of MTIA, CCT, PSA, or 103-12 IE: REAL EST. SECURITIES FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14421
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY INTERNATIONAL INDEX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10844
a Name of MTIA, CCT, PSA, or 103-12 IE: JH LIFESTYLE BLEND GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8711
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS MASSACHUSETTS INVESTORS		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6043

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LIFEPATH INDEX RET		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5659

a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL BOND MARKET FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4719

a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK BOND FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3972

a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3947

a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2751

a Name of MTIA, CCT, PSA, or 103-12 IE: RELIANCE METLIFE STABLE VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1888

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2060 TD		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53

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

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

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 YOUNGQUIST BROTHERS, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 YOUNGQUIST BROTHERS, LLC		
		D Employer Identification Number (EIN) 59-1836961

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	20
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	143927	253453
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2125948	3287057
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2269875	3540530
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	2269875	3540530

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)	951713	
(B) Participants	2a(1)(B)	504461	
(C) Others (including rollovers)	2a(1)(C)	14353	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1470527
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	12983	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		12983
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		438778
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1922288

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	588269	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		588269
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	63364	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		63364
j Total expenses. Add all expense amounts in column (b) and enter total	2j		651633

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1270655
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **HSC/TUSCAN & COMPANY, PA**

(2) EIN: **59-2309183**

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.)	☒	☐	10090
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 YOUNGQUIST BROTHERS, LLC 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 YOUNGQUIST BROTHERS, LLC		D Employer Identification Number (EIN) 59-1836961
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290		
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) 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) 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)	14a 14b 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 b The corresponding number for the second preceding plan year	15a 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 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	16a 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
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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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703181A</u> .	

YOUNGQUIST BROTHERS, LLC
401(k) PLAN
FINANCIAL STATEMENTS, TOGETHER WITH
REPORT OF INDEPENDENT AUDITOR
YEARS ENDED
DECEMBER 31, 2023 and 2022

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 All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because there is no information to report.	

HSC/Tuscan & Company, PA

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Youngquist Brothers, LLC 401(k) Plan
15465 Pine Ridge Road
Fort Myers, Florida 33908

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

We have performed audits of the accompanying financial statements (modified cash basis) and the supplementary schedules of Youngquist Brothers, LLC 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). The financial statements comprise the Statements of Net Assets Available for Plan Benefits (modified cash basis) as of December 31, 2023 and 2022, and the related Statements of Changes in Net Assets Available for Plan Benefits (modified cash basis) 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 Youngquist Brothers, LLC 401(k) 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 by John Hancock Life Insurance Company that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets held are prepared and certified by John Hancock Life Insurance Company in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from John Hancock Life Insurance Company as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note E to the financial statements, is complete and accurate.

INTEGRITYSERVICE.....EXPERIENCE

Opinion

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

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting which is a comprehensive basis of accounting other than 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 Youngquist Brothers, LLC 401(k) 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.

Basis of Accounting

As described in NOTE B, these financial statements and the supplementary schedules were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Management's Responsibilities for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in these circumstances. Management is also responsible 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, Plan management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Youngquist Brothers, LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Plan 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, misrepresentation, 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 risk 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 made by management, as well as evaluate the overall presentation of 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 Youngquist Brothers, LLC 401(k) Plan's internal controls. 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 Youngquist Brothers, LLC 401(k) 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 the modified cash basis of accounting with is a comprehensive basis of accounting other than 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.

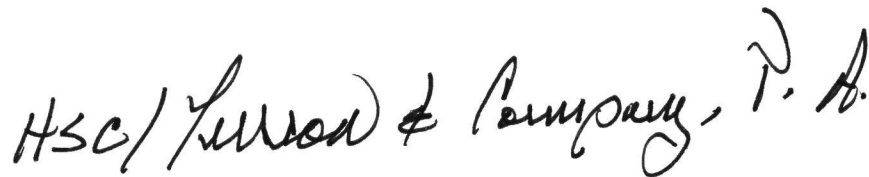
Supplementary Schedules Required by ERISA

The supplementary schedules of Reportable Transactions and Assets Held for Investment Purposes (modified cash basis) are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. 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 supplementary schedules, other than that agreed to or derived from certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplementary 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 supplementary schedules, we evaluated whether the supplementary schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplementary schedules, other than the information in the supplementary 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 supplementary 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).

A handwritten signature in black ink that reads "HSC/Tuscan & Company, P.A." The signature is written in a cursive, flowing style.

HSC/TUSCAN & COMPANY, P.A.
Fort Myers, Florida
October 23, 2024

YOUNGQUIST BROTHERS, LLC 401(k) Plan
STATEMENTS OF NET ASSETS AVAILABLE
FOR PLAN BENEFITS (MODIFIED CASH BASIS)
December 31, 2023 and 2022

Page 6 of 24

ASSETS	<u>2023</u>	<u>2022</u>
Investments at fair value:		
John Hancock - Contract number 140412		
Pooled accounts	<u>\$ 3,287,057</u>	<u>\$ 2,125,948</u>
TOTAL INVESTMENTS	3,287,057	2,125,948
Receivables		
Participant contributions	20	-
Employer contributions	-	-
Notes receivable from participants	<u>253,453</u>	<u>143,927</u>
TOTAL RECEIVABLES	<u>253,473</u>	<u>143,927</u>
TOTAL ASSETS	<u>3,540,530</u>	<u>2,269,875</u>
LIABILITIES		
Excess Deferrals	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AT FAIR VALUE	3,540,530	2,269,875
Adjustment from fair value to contract value	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u><u>\$ 3,540,530</u></u>	<u><u>\$ 2,269,875</u></u>

The accompanying notes are an integral part of this statement.

YOUNGQUIST BROTHERS, LLC 401(k) Plan
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR PLAN BENEFITS (MODIFIED CASH BASIS)
Years ended December 31, 2023 and 2022

Page 7 of 24

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	<u>2023</u>	<u>2022</u>
Investment income (loss) - John Hancock		
Interest on notes receivable from participants	\$ 12,983	\$ 5,216
Net realized gain (loss) including net appreciation (depreciation) in fair value of investments and interest and dividend income	<u>438,778</u>	<u>(389,807)</u>
TOTAL INVESTMENT INCOME (LOSS)	<u>451,761</u>	<u>(384,591)</u>
Contributions (Cash) - John Hancock		
Employee	504,461	403,592
Employer	951,713	487,353
Other (including Plan rollovers)	<u>14,353</u>	<u>-</u>
TOTAL CONTRIBUTIONS	<u>1,470,527</u>	<u>890,945</u>
TOTAL ADDITIONS (REDUCTIONS) TO NET ASSETS	<u>1,922,288</u>	<u>506,354</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants including withdrawals and deemed distributions	588,269	392,399
Administrative expenses	<u>63,364</u>	<u>40,653</u>
TOTAL DEDUCTIONS FROM NET ASSETS	<u>651,633</u>	<u>433,052</u>
Net increase (decrease) in net assets	1,270,655	73,302
Net assets available for plan benefits:		
BEGINNING OF YEAR	<u>2,269,875</u>	<u>2,196,573</u>
END OF YEAR	<u>\$ 3,540,530</u>	<u>\$ 2,269,875</u>

The accompanying notes are an integral part of this statement.

NOTE A - DESCRIPTION OF PLAN

The following description of Youngquist Brothers, LLC (the "Company") (sponsor) 401(k) Plan (the "Plan") Plan number 001 provides only general information. The Plan was restated effective January 1, 2022 to include an additional employer, Legendary Ventures, LLC. The Company, Youngquist Brothers, Inc. converted to an LLC, Youngquist Brothers, LLC effective December 31, 2020. The Plan converted its name to Youngquist Brothers, LLC 401(k) Plan when the Plan was restated effective January 1, 2022. Participants should refer to the Summary Plan Description or Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a self directed 401(k) defined contribution retirement plan covering substantially all eligible employees of the Company. The Plan was adopted on January 1, 1998. The Plan was restated on January 1, 2017. The Plan was amended on August 1, 2019 (effective August 1, 2019) to change trustee/custodian from Principal Life Insurance Company ("Principal") to John Hancock Life Insurance Company ("John Hancock"). The Plan was restated effective January 1, 2022 as required to comply with current law. The Plan is intended to provide participants with future retirement benefit opportunities. The Plan is subject to the provisions of IRS Code Section 401(k), which allows for employer and employee contributions. The Plan is also subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). In addition to the Youngquist Brothers, LLC participating in the Plan, the following employers are also Plan participating employers: Youngquist Brothers Oil and Gas N.D., Inc., Youngquist Brothers Rock, Inc. and Legendary Ventures, LLC.

Plan administration

Beginning with the year ended December 31, 2020, all assets were held by John Hancock. In addition, the Administrator has contracted Farmers & Betts, Inc., a third party servicing agent, as the Plan's designated servicing agent and administrator beginning for the year ended December 31, 2020. All Plan assets are held by a third party trustee/custodian, which invests all cash received, interest, and dividend income in accordance with participant direction, and make all distributions to participants.

NOTE A - DESCRIPTION OF PLAN, CONTINUED

Contributions

An eligible participant's annual salary deferral/reduction (deductible) contributions may not exceed the lesser of 100 percent of the participant's compensation or \$22,500 and \$20,500 for calendar years 2023 and 2022, respectively. Certain participants age 50 and over may contribute \$7,500 and \$6,500 for the calendar years 2023 and 2022, respectively, more by taking advantage of "catch up" provisions authorized by federal law. The employee may also elect after tax deferrals - Roth deferrals. Elective deferrals become effective on the first day of the quarter following Plan eligibility.

The Company, at its discretion (elective) may make discretionary contributions or employer matching contributions to the Plan. The discretionary contribution shall be determined annually by the employer. For the years ended December 31, 2023 and 2022, the Company elected to not make any discretionary Plan contributions but did make matching contributions.

The Company may make a contribution to the Plan for eligible participants based on their classification as a prevailing wage employee. If you are a prevailing wage employee, you will receive a contribution based on the contribution requirements associated with the type of work you are performing. These contributions are not subject to any minimum age or service requirement and contributions are always 100% vested.

Rollover contributions are permitted.

Forfeitures

Forfeitures resulting from termination of Plan participation of non-vested employees are used to pay Plan expenses or to offset future Employer contributions. There were no forfeitures for the years ended December 31, 2023 and 2022.

Participant accounts

Each participant's account is credited with the participant's contribution and the allocation of the Company's contribution and the participant's pro rata share of the Plan earnings as determined and allocated under the Plan as well as the allocated plan expenses. The benefit to which a participant is entitled is the benefit that can be

NOTE A - DESCRIPTION OF PLAN, CONTINUED

Participant accounts, continued

derived from the participant's vested account. At December 31, 2023 and 2022, such accounts allocated to participants who have withdrawn from the Plan but were not paid were \$308,121 and \$106,929, respectively.

Participants may select from an array of investment options to invest their respective participant account.

Vesting

Upon attainment of the later of normal retirement age (age 65) or 5 years of service. Early retirement age (59 1/2) and five (5) years of service or if employment terminates prior to attainment of retirement age due to death or disability, the participant is 100% vested. However, upon termination of employment for any other reason, a participant is entitled to a portion of their account (excluding salary deferred amounts and any related income earned thereon which is immediately 100% vested) in accordance with the following five year vesting schedule:

<u>Years of Service*</u>	<u>Employer Contributions</u>
Less than two (2)	0%
Two (2)	20%
Three (3)	40%
Four (4)	60%
Five (5)	80%
Six (6) or more	100%

*Vesting in the employer contributions of the participant accounts is based on participant's years of continuous service. The employee is immediately vested in the employee's respective contributions.

Payment of benefits

A participant upon attainment of age 59 1/2 may take two (2) in-service withdrawals from the Plan per calendar year. Payments are also made upon termination of service, retirement, early retirement, death, disability, or financial hardship. The participant may choose to receive a lump-sum cash payment or various periodical payment options if the account balance is greater than \$5,000. Financial hardship distributions are permitted as described by Federal Rules. If a participant experiences a situation of extreme financial hardship where a request for

NOTE A - DESCRIPTION OF PLAN, CONTINUED

Payment of benefits, continued

withdrawal as defined by the Internal Revenue Code is requested and approval is granted by the Plan's trustees, the participant may withdraw all or any part of the vested account, excluding income earned on such contributions. Upon death of a participant, the vested balance of the participant's account is distributed to the participant's beneficiary in an elected form, either a lump sum cash payment or an annuity option available to the participant at retirement other than a monthly income that continues for the life of a survivor upon death. Benefits due to terminated employees, either through retirement or otherwise are recorded when paid. Benefits paid at retirement are available in several Plan options. Balances of \$5,000 or less are paid in a single lump sum.

Notes Receivable - Participant Loans

Loans are available to participants under the Plan. Participants may only have one (1) outstanding loan at any time. The maximum loan is the lesser of 50% of the participant's vested account or \$50,000. The minimum loan amount is \$1,000. In addition, the total amount you may have outstanding as a loan during any 12-month period may not exceed \$50,000. Maximum loan term is five years, a loan period up to thirty (30) years is available if the loan is for the purchase of your primary residence.

Interest earned on the loans by the Plan is separately recognized when accrued. Interest rate on loans is 1% over prime rate.

Loans not repaid at the date of employee termination are recorded as distributions.

Expenses

Administrative expenses incurred by the Trustee/Custodian, the Servicing Agent and/or Investment Advisors are paid for by the Company or by the Plan with Plan assets. Such expenses include but are not limited to, expenses required by ERISA, required bonding, recordkeeping, and fees and expenses of the Trustee/Custodian.

Plan eligibility

Employees qualify for participation in the elective deferral portion and employer contribution portion of the Plan upon completion of 90 days of service and attainment of age 18. The Plan offers entry dates at the date upon which the participant meets the eligibility requirements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies used in the preparation of these financial statements:

Basis of accounting

Youngquist Brothers, LLC 401(k) Plan prepares its financial statements using the modified cash basis of accounting. Under this comprehensive basis of accounting, no provision has been made to record items which have been incurred but not paid or earned but not received. This includes items such as interest receivable. Accordingly, the accompanying financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America.

Investments held by the Plan consist of pooled accounts for the years ended December 31, 2023 and 2022. As such, investments held by a defined contribution plan are required to be reported at fair value.

Fair market value is the amount Plan sponsors would receive currently if they were to withdraw or transfer funds within the Plan prior to their maturity. This fair market value represents contract value adjusted to reflect current market interest rates only to the extent such market rates exceed credit rates.

The Statements of Net Assets Available for Plan Benefits present the fair value of the pooled accounts. The Statements of Changes in Net Assets Available for Plan Benefits are prepared on a fair market value basis.

Investments

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 values of each pooled separate account and common collective trust are determined at net asset value which is a practical expedient and considered fair value. The Plan's investments are carried at fair value based on the fair value of the underlying securities in which the account is invested. The values of the forfeiture accounts are equal to actual cash value and or outstanding balance at the respective year-end. Participant loans are valued at their outstanding balances, which approximates fair value. Income on loans is only recorded when received, consistent with the modified cash basis of accounting.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Income recognition

Transactions are accounted for using the transaction (trade) date. Realized gains or losses are determined on the basis of actual cost. In accordance with the policy of stating investments at fair market value, any change in unrealized appreciation or depreciation including realized gains and losses for the year is separately reflected in the Statements of Changes in Net Assets Available for Plan Benefits.

Contributions receivable are recorded only when contributions were not received by the Plan for a particular portion of the respective fiscal year.

Income tax status

The Plan adopted a Prototype Non-Standardized Profit Sharing Plan with a cash or deferral arrangement which received a favorable opinion letter from the Internal Revenue Service (IRS) on June 30, 2020, which stated that the Plan and the related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the determination letter.

However, the Plan's counsel and Plan administrator believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The modified cash basis of accounting 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 not 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.

The Plan's annual return Form 5500 for the prior three (3) fiscal years remain open for examination.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Parties-in-interest transactions

All Plan assets are held by and certain Plan investments are held and managed by John Hancock, which is the trustee/custodian as defined by the Plan and are considered a party-in-interest. John Hancock and Farmers & Betts, Inc., the servicing agent, perform certain Plan administrative functions and are considered a party-in-interest. Certain administrative functions are performed by officers and employees of the Company. No such officer or employee receives compensation from the Plan. These officers and the Company itself are considered parties-in-interest.

Plan termination

Although the Company has not expressed any intent to do so, the Plan may be terminated at any time subject to the provisions of ERISA. Upon termination, all assets are to be distributed to vested Plan participants or their beneficiaries. In the event of such termination, participants would become 100% vested in their individual accounts.

Use of estimates

The preparation of financial statements in accordance with modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the Statements of Net Assets Available for Plan Benefits and the changes during the reporting period. Accordingly, actual results could differ from these estimates.

Fair value of financial instruments

FASB ASC 825-10-50-21 (formerly Financial Accounting Standards Board Statement No. 107), "Disclosures About Fair Value of Financial Instruments," requires disclosure of fair value information about financial instruments for which it is practicable to estimate that value. The carrying amounts of cash, money market accounts and receivables approximate fair value due to the short maturity of those instruments.

Subsequent events

Subsequent events have been evaluated through October 23, 2024, which is the date the financial statements were available to be issued.

NOTE C - MARKET RISK

The Plan investments included pooled separate accounts, which invest in various investment securities and in various companies within various markets. All of the Plan's investments are recorded at fair value in accordance with the reporting requirements governing the Plan. Net changes in asset value is reflected as net appreciation (depreciation) in fair value of investments. All such investments are subject to various market and economic risk factors as well as the national and global economies and it is at least reasonably possible that changes in the values (loss of principal) of investment securities will occur in the near term and that such changes could materially affect the participant's account balances and amounts reported in the Plan's financial statements and supplementary schedules.

NOTE D - FAIR VALUE MEASUREMENTS

Fair value measurements

FASB ASC 820-10-50-1 (formerly Financial Accounting Standards Board Statement No. 157), "Fair Value Measurements," establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure fair value of certain financial instruments could result in a different fair value at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level (1) inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level (2) inputs consist of observable inputs other than quoted prices in active markets for identical assets. Level (3) inputs consist of unobservable inputs and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level (1) inputs because they generally provide the most reliable evidence of fair value. No Level (2) inputs were available to the Plan, and Level (3) inputs were only used when Level (1) or Level (2) inputs were not available.

NOTE D - FAIR VALUE MEASUREMENTS, CONTINUED

Level (1) Fair Value Measurements

The pooled accounts have observable Level (1) inputs.

Level (2) Inputs

The Plan held no level (2) inputs at December 31, 2023 or 2022.

Level (3) Fair Value Measurements

The value of notes receivable - participant loans are equal to the unpaid principal balance because the loans are collateralized by each respective participant's account balance.

The Plan's assets are reported at fair value in the accompanying Statements of Net Assets Available for Plan Benefits and consist of the following at December 31:

		<u>Fair Value Measurements Using:</u>		
		Quoted Prices in Active Markets for Identical Assets	Observable Inputs Other Than Quoted Prices	Significant Unobservable Inputs
		Level (1)	Level (2)	Level (3)
<u>2023</u>		Fair Value		
Pooled accounts	\$ 3,287,057	\$ 3,287,057	\$ -	\$ -
Notes receivable	253,453	-	-	253,453
TOTAL	\$ 3,540,510	\$ 3,287,057	\$ -	\$ 253,453
<u>2022</u>				
Pooled accounts	\$ 2,125,948	\$ 2,125,948	\$ -	\$ -
Notes receivable	143,927	-	-	143,927
TOTAL	\$ 2,269,875	\$ 2,125,948	\$ -	\$ 143,927

Note: Participant contribution receivables are not leveled due to their short term nature.

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023 and 2022

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NOTE D - FAIR VALUE MEASUREMENTS, CONTINUED

Notes receivable (participant loans) consisted of the following activity for the years ended December 31:

	2023	2022
Beginning Balance	\$ 143,927	\$ 93,245
Additions - new loans issued	234,418	105,704
Deletions - new loan adjustments	(11,135)	(6,327)
Deletions - principal reduction	(50,130)	(29,889)
Participant loan - deemed distributions	(63,377)	(18,227)
Misc. adjustment	(250)	(579)
	<u>\$ 253,453</u>	<u>\$ 143,927</u>

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023 and 2022

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NOTE E - INVESTMENTS

The following table represents the fair values of the Plan's Investments maintained by and certified by the Trustee/Custodian at December 31:

<u>John Hancock (Trustee/Custodian)**</u>	2023	2022
Pooled Accounts:		
American Funds 2065	\$ 50	\$ -
American Funds 2060	53	44
American Funds 2050	28,605	19,664
American Funds 2045	27,098	16,606
American Funds 2040	-	1,354
American Funds 2035	27,468	15,086
American Funds 2030	42,142	28,898
American Funds 2025	-	-
BlackRock LifePath Index 2065	221,186 *	76,738
BlackRock LifePath Index 2060	339,025 *	177,632 *
BlackRock LifePath Index 2055	329,611 *	126,208 *
BlackRock LifePath Index 2050	351,224 *	186,415 *
BlackRock LifePath Index 2045	161,856	95,977
BlackRock LifePath Index 2040	114,236	127,095 *
BlackRock LifePath Index 2035	181,727 *	99,148
BlackRock LifePath Index 2030	135,221	114,325 *
BlackRock LifePath Index 2025	812,856 *	652,661 *
BlackRock LifePath Index Ret	5,750	3,092
JH Multi-Index LS Growth	8,878	7,174
JH Multi-Index LS Balanced	51,230	28,611
JH Multi-Index LS Aggressive	22,863	-
Reliance MetLife Stable Value Fund	1,888	86,241
Fidelity Mid Cap Index Fund	32,170	14,575
Fidelity International Index	10,958	14,850
MFS Massachusetts Investors	6,098	3,246
Mid Cap Index Fund	37,011	16,729
Index 500	2,816	-
Real Estate Securities Fund	14,464	11,604
TIAA-CREF Small-Cap Blend Index	69,597	60,582
Blue Chip Growth Fund	84,128	20,024
TIAA-CREF Large-Cap Growth Index	73,730	30,503
TIAA-CREF Large-Cap Value Index	25,048	13,244
American Balanced Fund	-	34,968
John Hancock Disciplined Value	38,116	22,651
John Hancock Bond Fund	4,022	2,569
PIMCO Real Return	3,997	2,644
PIMCO Invest Grade Credit Bond	17,151	10,467
Total Bond Market Fund	4,784	4,323
Total Investments at Fair Value	<u>\$ 3,287,057</u>	<u>\$ 2,125,948</u>

* Investments equal to or greater than 5% of net assets available for Plan benefits (fair value) at end of Plan year.

** Considered to be a party-in-interest.

NOTE E - INVESTMENTS, CONTINUED

Information certified by Trustee

The Plan administrator has elected a method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, John Hancock, the custodian of the Plan, has certified to the completeness and accuracy of all investments reflected on the accompanying Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022, and the schedule of assets (held at end of year), and the related investment activity reflected in the Statements of Changes in Net Assets Available for Plan Benefits for the years ended December 31, 2023 and 2022.

NOTE F - NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable consist of loans to Plan participants of \$253,453 and \$143,927 as of December 31, 2023 and 2022, respectively. Participants may borrow from their individual fund accounts at a minimum of \$1,000 up to a maximum equal to the lesser of 50% of vested account or \$50,000, reduced by any outstanding loan balance. The loans are collateralized by the participant's account balance and bear interest at prime plus 1%. At December 31, 2023, all loans had interest rates of between 4.25% and 9.5%. Interest income is recognized when accrued by the Plan, consistent with the modified cash basis of accounting.

NOTE G - RECONCILIATION BETWEEN FINANCIAL STATEMENTS AND FORM 5500

The following is a reconciliation of Net Assets Available for Plan Benefits per the financial statements to the Form 5500 for the years ended December 31:

	<u>2023</u>	<u>2022</u>
Net Assets, beginning of year, January 1, per the financial statements - contract value (KTV)	\$ 2,269,875	\$ 2,196,573
Adjustment to fair value	-	-
Miscellaneous adjustment	-	-
Net assets, beginning of year, January 1, per Form 5500 (FV)	<u>\$ 2,269,875</u>	<u>\$ 2,196,573</u>

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023 and 2022

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**NOTE G - RECONCILIATION BETWEEN FINANCIAL STATEMENTS AND
FORM 5500, CONTINUED**

	<u>2023</u>	<u>2022</u>
Net Assets, end of year, December 31, per the financial statements - contract value (KTV)	\$ 3,540,530	\$ 2,269,875
Adjustment to fair value	-	-
Miscellaneous adjustment	-	-
Net Assets, end of year, December 31, per Form 5500 (FV)	<u>\$ 3,540,530</u>	<u>\$ 2,269,875</u>

The following is a reconciliation of Changes in Net Assets Available for Plan Benefits per the financial statements to the Form 5500 for the years ended December 31:

	<u>2023</u>	<u>2022</u>
Net increase (decrease) in Net Assets Available for Plan Benefits per the financial statements - contract value	\$ 1,270,655	\$ 73,302
Miscellaneous adjustment	-	-
Adjustment to fair value - CY	-	-
Adjustment to fair value - PY	-	-
Net increase (decrease) in Net Assets Available for Plan Benefits per the Form 5500 - fair value (FV)	<u>\$ 1,270,655</u>	<u>\$ 73,302</u>

SUPPLEMENTARY SCHEDULES

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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EIN: 59-1836961

PLAN NUMBER: 001

SCHEDULE 1

FORM 5500, PART IV(4)(j) - SCHEDULE H - REPORTABLE TRANSACTIONS*

For the year ended December 31, 2023

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSETS	NUMBER OF PURCHASES	NUMBER OF SALES	TOTAL DOLLAR VALUE OF PURCHASES	TOTAL DOLLAR VALUE OF SALES	DATE
----------------------------------	--------------------------	---------------------------	-----------------------	--	--------------------------------------	------

No Reportable Transactions*

* Reportable transaction is defined as a single or series of transactions which exceed 5% of the current value of Plan assets at the beginning of the Plan year.

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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EIN: 59-1836961

PLAN NUMBER: 001

SCHEDULE 2

FORM 5500, PART IV(4)(j) - SCHEDULE H - REPORTABLE TRANSACTIONS*

For the year ended December 31, 2022

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSETS	NUMBER OF PURCHASES	NUMBER OF SALES	TOTAL DOLLAR VALUE OF PURCHASES	TOTAL DOLLAR VALUE OF SALES	DATE
----------------------------------	--------------------------	---------------------------	-----------------------	--	--------------------------------------	------

No Reportable Transactions*

* Reportable transaction is defined as a single or series of transactions which exceed 5% of the current value of Plan assets at the beginning of the Plan year.

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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EIN: 59-1836961**PLAN NUMBER: 001****SCHEDULE 3****FORM 5500, PART IV(4)(i) - SCHEDULE H - ASSETS HELD FOR INVESTMENT PURPOSES AT THE END OF PLAN YEAR - (MODIFIED CASH BASIS)****December 31, 2023**

IDENTITY OF ISSUER		DESCRIPTION OF INVESTMENT	COST (2)	FAIR VALUE
John Hancock	(1)	American Funds 2065	N/A	\$ 50
John Hancock	(1)	American Funds 2060	N/A	53
John Hancock	(1)	American Funds 2050	N/A	28,605
John Hancock	(1)	American Funds 2045	N/A	27,098
John Hancock	(1)	American Funds 2040	N/A	-
John Hancock	(1)	American Funds 2035	N/A	27,468
John Hancock	(1)	American Funds 2030	N/A	42,142
John Hancock	(1)	American Funds 2025	N/A	-
John Hancock	(1)	BlackRock LifePath Index 2065	N/A	221,186 *
John Hancock	(1)	BlackRock LifePath Index 2060	N/A	339,025 *
John Hancock	(1)	BlackRock LifePath Index 2055	N/A	329,611 *
John Hancock	(1)	BlackRock LifePath Index 2050	N/A	351,224 *
John Hancock	(1)	BlackRock LifePath Index 2045	N/A	161,856
John Hancock	(1)	BlackRock LifePath Index 2040	N/A	114,236
John Hancock	(1)	BlackRock LifePath Index 2035	N/A	181,727 *
John Hancock	(1)	BlackRock LifePath Index 2030	N/A	135,221
John Hancock	(1)	BlackRock LifePath Index 2025	N/A	812,856 *
John Hancock	(1)	BlackRock LifePath Index Ret	N/A	5,750
John Hancock	(1)	JH Multi-Index LS Growth	N/A	8,878
John Hancock	(1)	JH Multi-Index LS Balanced	N/A	51,230
John Hancock	(1)	JH Multi-Index LS Aggressive	N/A	22,863
John Hancock	(1)	Reliance MetLife Stable Value Fund	N/A	1,888
John Hancock	(1)	Fidelity Mid Cap Index Fund	N/A	32,170
John Hancock	(1)	Fidelity International Index	N/A	10,958
John Hancock	(1)	MFS Massachusetts Investors	N/A	6,098
John Hancock	(1)	Mid Cap Index Fund	N/A	37,011
John Hancock	(1)	Index 500	N/A	2,816
John Hancock	(1)	Real Estate Securities Fund	N/A	14,464
John Hancock	(1)	TIAA-CREF Small-Cap Blend Index	N/A	69,597
John Hancock	(1)	Blue Chip Growth Fund	N/A	84,128
John Hancock	(1)	TIAA-CREF Large-Cap Growth Index	N/A	73,730
John Hancock	(1)	TIAA-CREF Large-Cap Value Index	N/A	25,048
John Hancock	(1)	American Balanced Fund	N/A	-
John Hancock	(1)	John Hancock Disciplined Value	N/A	38,116
John Hancock	(1)	John Hancock Bond Fund	N/A	4,022
John Hancock	(1)	PIMCO Real Return	N/A	3,997
John Hancock	(1)	PIMCO Invest Grade Credit Bond	N/A	17,151
John Hancock	(1)	Total Bond Market Fund	N/A	4,784
Participant Loans	(1)	Interest Rates of 4.25% - 9.5%	N/A	253,453
			<u>-</u>	<u>\$ 3,540,510</u>

*Investment equal to or greater than 5% of net assets available for Plan benefits (fair value) at the end of the Plan year.

(1) Held by and certified by John Hancock in contract number 140412 and considered to be a party-in-interest.

(2) Historical cost data was not required as the Plan is self directed.

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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EIN: 59-1836961**PLAN NUMBER: 001****SCHEDULE 4****FORM 5500, PART IV(4)(i) - SCHEDULE H - ASSETS HELD FOR INVESTMENT PURPOSES AT THE END OF PLAN YEAR - (MODIFIED CASH BASIS)****December 31, 2022**

IDENTITY OF ISSUER		DESCRIPTION OF INVESTMENT	COST (2)	FAIR VALUE
John Hancock	(1)	American Funds 2060	N/A	\$ 44
John Hancock	(1)	American Funds 2050	N/A	19,664
John Hancock	(1)	American Funds 2045	N/A	16,606
John Hancock	(1)	American Funds 2040	N/A	1,354
John Hancock	(1)	American Funds 2035	N/A	15,086
John Hancock	(1)	American Funds 2030	N/A	28,898
John Hancock	(1)	American Funds 2025	N/A	-
John Hancock	(1)	BlackRock LifePath Index 2065	N/A	76,738
John Hancock	(1)	BlackRock LifePath Index 2060	N/A	177,632 *
John Hancock	(1)	BlackRock LifePath Index 2055	N/A	126,208 *
John Hancock	(1)	BlackRock LifePath Index 2050	N/A	186,415 *
John Hancock	(1)	BlackRock LifePath Index 2045	N/A	95,977
John Hancock	(1)	BlackRock LifePath Index 2040	N/A	127,095 *
John Hancock	(1)	BlackRock LifePath Index 2035	N/A	99,148
John Hancock	(1)	BlackRock LifePath Index 2030	N/A	114,325 *
John Hancock	(1)	BlackRock LifePath Index 2025	N/A	652,661 *
John Hancock	(1)	BlackRock LifePath Index Ret	N/A	3,092
John Hancock	(1)	JH Multi-Index LS Growth	N/A	7,174
John Hancock	(1)	JH Multi-Index LS Balanced	N/A	28,611
John Hancock	(1)	Reliance MetLife Stable Value Fund	N/A	86,241
John Hancock	(1)	Fidelity Mid Cap Index Fund	N/A	14,575
John Hancock	(1)	Fidelity International Index	N/A	14,850
John Hancock	(1)	MFS Massachusetts Investors	N/A	3,246
John Hancock	(1)	Mid Cap Index Fund	N/A	16,729
John Hancock	(1)	Real Estate Securities Fund	N/A	11,604
John Hancock	(1)	TIAA-CREF Small-Cap Blend Index	N/A	60,582
John Hancock	(1)	Blue Chip Growth Fund	N/A	20,024
John Hancock	(1)	TIAA-CREF Large-Cap Growth Index	N/A	30,503
John Hancock	(1)	TIAA-CREF Large-Cap Value Index	N/A	13,244
John Hancock	(1)	American Balanced Fund	N/A	34,968
John Hancock	(1)	John Hancock Disciplined Value	N/A	22,651
John Hancock	(1)	John Hancock Bond Fund	N/A	2,569
John Hancock	(1)	PIMCO Real Return	N/A	2,644
John Hancock	(1)	PIMCO Invest Grade Credit Bond	N/A	10,467
John Hancock	(1)	Total Bond Market Fund	N/A	4,323
Participant Loans	(1)	Interest Rates of 4.25% - 8.0%	N/A	143,927
			-	\$ 2,269,875

*Investment equal to or greater than 5% of net assets available for Plan benefits (fair value) at the end of the Plan year.

(1) Held by and certified to by John Hancock in contract number 140412 and considered to be a party-in-interest.

(2) Historical cost data was not required as the Plan is self directed.

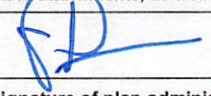
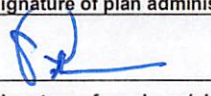
Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the 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) _____
B This return/report is: ☐ the first return/report ☐ the final return/report
☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. ▶ ☐
D Check box if filing under: ☐ Form 5558 ☐ automatic extension ☐ the DFVC program
☒ special extension (enter description) Hurricane Helene: FL-2024-08
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 YOUNGQUIST BROTHERS, LLC 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/1998
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) YOUNGQUIST BROTHERS, LLC 15465 PINE RIDGE ROAD FORT MYERS FL 33908	2b Employer Identification Number (EIN) 59-1836961
	2c Plan Sponsor's telephone number 239-489-4444
	2d Business code (see instructions) 238900

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		1/9/25	PAUL MCCULLERS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		1/9/25	PAUL MCCULLERS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)
v. 2300728

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
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		3c Administrator's telephone number	
5 Total number of participants at the beginning of the plan year		5	464
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	333
a(2) Total number of active participants at the end of the plan year		6a(2)	385
b Retired or separated participants receiving benefits		6b	6
c Other retired or separated participants entitled to future benefits		6c	152
d Subtotal. Add lines 6a(2), 6b, and 6c.....		6d	543
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e.....		6f	543
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item).....		6g(1)	284
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g(2)	346
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 2A 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			

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

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

a Pension Schedules	b General 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)	(1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☒ A (Insurance Information) - Number Attached <u>1</u> (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 _____

YOUNGQUIST BROTHERS, LLC
401(k) PLAN
FINANCIAL STATEMENTS, TOGETHER WITH
REPORT OF INDEPENDENT AUDITOR
YEARS ENDED
DECEMBER 31, 2023 and 2022

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Schedule 1 - Reportable Transactions - For the year ended December 31, 2023.....	21
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All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because there is no information to report.	

HSC/Tuscan & Company, PA

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Youngquist Brothers, LLC 401(k) Plan
15465 Pine Ridge Road
Fort Myers, Florida 33908

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

We have performed audits of the accompanying financial statements (modified cash basis) and the supplementary schedules of Youngquist Brothers, LLC 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). The financial statements comprise the Statements of Net Assets Available for Plan Benefits (modified cash basis) as of December 31, 2023 and 2022, and the related Statements of Changes in Net Assets Available for Plan Benefits (modified cash basis) 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 Youngquist Brothers, LLC 401(k) 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 by John Hancock Life Insurance Company that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets held are prepared and certified by John Hancock Life Insurance Company in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from John Hancock Life Insurance Company as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note E to the financial statements, is complete and accurate.

INTEGRITYSERVICE.....EXPERIENCE

Opinion

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

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting which is a comprehensive basis of accounting other than 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 Youngquist Brothers, LLC 401(k) 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.

Basis of Accounting

As described in NOTE B, these financial statements and the supplementary schedules were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Management's Responsibilities for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in these circumstances. Management is also responsible 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, Plan management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Youngquist Brothers, LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Plan 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, misrepresentation, 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 risk 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 made by management, as well as evaluate the overall presentation of 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 Youngquist Brothers, LLC 401(k) Plan's internal controls. 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 Youngquist Brothers, LLC 401(k) 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 the modified cash basis of accounting with is a comprehensive basis of accounting other than 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.

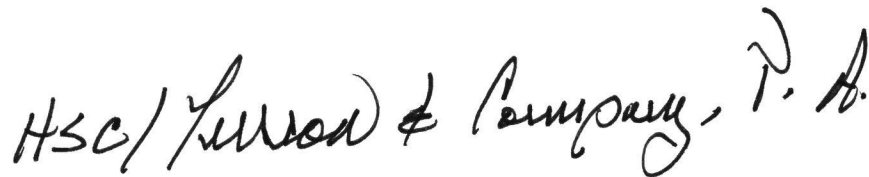
Supplementary Schedules Required by ERISA

The supplementary schedules of Reportable Transactions and Assets Held for Investment Purposes (modified cash basis) are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. 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 supplementary schedules, other than that agreed to or derived from certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplementary 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 supplementary schedules, we evaluated whether the supplementary schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplementary schedules, other than the information in the supplementary 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 supplementary 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).

A handwritten signature in black ink that reads "HSC/Tuscan & Company, P.A." in a cursive, slightly slanted script.

HSC/TUSCAN & COMPANY, P.A.
Fort Myers, Florida
October 23, 2024

YOUNGQUIST BROTHERS, LLC 401(k) Plan
STATEMENTS OF NET ASSETS AVAILABLE
FOR PLAN BENEFITS (MODIFIED CASH BASIS)
December 31, 2023 and 2022

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ASSETS	<u>2023</u>	<u>2022</u>
Investments at fair value:		
John Hancock - Contract number 140412		
Pooled accounts	<u>\$ 3,287,057</u>	<u>\$ 2,125,948</u>
TOTAL INVESTMENTS	3,287,057	2,125,948
Receivables		
Participant contributions	20	-
Employer contributions	-	-
Notes receivable from participants	<u>253,453</u>	<u>143,927</u>
TOTAL RECEIVABLES	<u>253,473</u>	<u>143,927</u>
TOTAL ASSETS	<u>3,540,530</u>	<u>2,269,875</u>
LIABILITIES		
Excess Deferrals	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AT FAIR VALUE	3,540,530	2,269,875
Adjustment from fair value to contract value	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u><u>\$ 3,540,530</u></u>	<u><u>\$ 2,269,875</u></u>

The accompanying notes are an integral part of this statement.

YOUNGQUIST BROTHERS, LLC 401(k) Plan
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR PLAN BENEFITS (MODIFIED CASH BASIS)
Years ended December 31, 2023 and 2022

Page 7 of 24

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	<u>2023</u>	<u>2022</u>
Investment income (loss) - John Hancock		
Interest on notes receivable from participants	\$ 12,983	\$ 5,216
Net realized gain (loss) including net appreciation (depreciation) in fair value of investments and interest and dividend income	<u>438,778</u>	<u>(389,807)</u>
TOTAL INVESTMENT INCOME (LOSS)	<u>451,761</u>	<u>(384,591)</u>
Contributions (Cash) - John Hancock		
Employee	504,461	403,592
Employer	951,713	487,353
Other (including Plan rollovers)	<u>14,353</u>	<u>-</u>
TOTAL CONTRIBUTIONS	<u>1,470,527</u>	<u>890,945</u>
TOTAL ADDITIONS (REDUCTIONS) TO NET ASSETS	<u>1,922,288</u>	<u>506,354</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants including withdrawals and deemed distributions	588,269	392,399
Administrative expenses	<u>63,364</u>	<u>40,653</u>
TOTAL DEDUCTIONS FROM NET ASSETS	<u>651,633</u>	<u>433,052</u>
Net increase (decrease) in net assets	1,270,655	73,302
Net assets available for plan benefits:		
BEGINNING OF YEAR	<u>2,269,875</u>	<u>2,196,573</u>
END OF YEAR	<u>\$ 3,540,530</u>	<u>\$ 2,269,875</u>

The accompanying notes are an integral part of this statement.

NOTE A - DESCRIPTION OF PLAN

The following description of Youngquist Brothers, LLC (the "Company") (sponsor) 401(k) Plan (the "Plan") Plan number 001 provides only general information. The Plan was restated effective January 1, 2022 to include an additional employer, Legendary Ventures, LLC. The Company, Youngquist Brothers, Inc. converted to an LLC, Youngquist Brothers, LLC effective December 31, 2020. The Plan converted its name to Youngquist Brothers, LLC 401(k) Plan when the Plan was restated effective January 1, 2022. Participants should refer to the Summary Plan Description or Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a self directed 401(k) defined contribution retirement plan covering substantially all eligible employees of the Company. The Plan was adopted on January 1, 1998. The Plan was restated on January 1, 2017. The Plan was amended on August 1, 2019 (effective August 1, 2019) to change trustee/custodian from Principal Life Insurance Company ("Principal") to John Hancock Life Insurance Company ("John Hancock"). The Plan was restated effective January 1, 2022 as required to comply with current law. The Plan is intended to provide participants with future retirement benefit opportunities. The Plan is subject to the provisions of IRS Code Section 401(k), which allows for employer and employee contributions. The Plan is also subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). In addition to the Youngquist Brothers, LLC participating in the Plan, the following employers are also Plan participating employers: Youngquist Brothers Oil and Gas N.D., Inc., Youngquist Brothers Rock, Inc. and Legendary Ventures, LLC.

Plan administration

Beginning with the year ended December 31, 2020, all assets were held by John Hancock. In addition, the Administrator has contracted Farmers & Betts, Inc., a third party servicing agent, as the Plan's designated servicing agent and administrator beginning for the year ended December 31, 2020. All Plan assets are held by a third party trustee/custodian, which invests all cash received, interest, and dividend income in accordance with participant direction, and make all distributions to participants.

NOTE A - DESCRIPTION OF PLAN, CONTINUED

Contributions

An eligible participant's annual salary deferral/reduction (deductible) contributions may not exceed the lesser of 100 percent of the participant's compensation or \$22,500 and \$20,500 for calendar years 2023 and 2022, respectively. Certain participants age 50 and over may contribute \$7,500 and \$6,500 for the calendar years 2023 and 2022, respectively, more by taking advantage of "catch up" provisions authorized by federal law. The employee may also elect after tax deferrals - Roth deferrals. Elective deferrals become effective on the first day of the quarter following Plan eligibility.

The Company, at its discretion (elective) may make discretionary contributions or employer matching contributions to the Plan. The discretionary contribution shall be determined annually by the employer. For the years ended December 31, 2023 and 2022, the Company elected to not make any discretionary Plan contributions but did make matching contributions.

The Company may make a contribution to the Plan for eligible participants based on their classification as a prevailing wage employee. If you are a prevailing wage employee, you will receive a contribution based on the contribution requirements associated with the type of work you are performing. These contributions are not subject to any minimum age or service requirement and contributions are always 100% vested.

Rollover contributions are permitted.

Forfeitures

Forfeitures resulting from termination of Plan participation of non-vested employees are used to pay Plan expenses or to offset future Employer contributions. There were no forfeitures for the years ended December 31, 2023 and 2022.

Participant accounts

Each participant's account is credited with the participant's contribution and the allocation of the Company's contribution and the participant's pro rata share of the Plan earnings as determined and allocated under the Plan as well as the allocated plan expenses. The benefit to which a participant is entitled is the benefit that can be

NOTE A - DESCRIPTION OF PLAN, CONTINUED

Participant accounts, continued

derived from the participant's vested account. At December 31, 2023 and 2022, such accounts allocated to participants who have withdrawn from the Plan but were not paid were \$308,121 and \$106,929, respectively.

Participants may select from an array of investment options to invest their respective participant account.

Vesting

Upon attainment of the later of normal retirement age (age 65) or 5 years of service. Early retirement age (59 1/2) and five (5) years of service or if employment terminates prior to attainment of retirement age due to death or disability, the participant is 100% vested. However, upon termination of employment for any other reason, a participant is entitled to a portion of their account (excluding salary deferred amounts and any related income earned thereon which is immediately 100% vested) in accordance with the following five year vesting schedule:

<u>Years of Service*</u>	<u>Employer Contributions</u>
Less than two (2)	0%
Two (2)	20%
Three (3)	40%
Four (4)	60%
Five (5)	80%
Six (6) or more	100%

*Vesting in the employer contributions of the participant accounts is based on participant's years of continuous service. The employee is immediately vested in the employee's respective contributions.

Payment of benefits

A participant upon attainment of age 59 1/2 may take two (2) in-service withdrawals from the Plan per calendar year. Payments are also made upon termination of service, retirement, early retirement, death, disability, or financial hardship. The participant may choose to receive a lump-sum cash payment or various periodical payment options if the account balance is greater than \$5,000. Financial hardship distributions are permitted as described by Federal Rules. If a participant experiences a situation of extreme financial hardship where a request for

NOTE A - DESCRIPTION OF PLAN, CONTINUED

Payment of benefits, continued

withdrawal as defined by the Internal Revenue Code is requested and approval is granted by the Plan's trustees, the participant may withdraw all or any part of the vested account, excluding income earned on such contributions. Upon death of a participant, the vested balance of the participant's account is distributed to the participant's beneficiary in an elected form, either a lump sum cash payment or an annuity option available to the participant at retirement other than a monthly income that continues for the life of a survivor upon death. Benefits due to terminated employees, either through retirement or otherwise are recorded when paid. Benefits paid at retirement are available in several Plan options. Balances of \$5,000 or less are paid in a single lump sum.

Notes Receivable - Participant Loans

Loans are available to participants under the Plan. Participants may only have one (1) outstanding loan at any time. The maximum loan is the lesser of 50% of the participant's vested account or \$50,000. The minimum loan amount is \$1,000. In addition, the total amount you may have outstanding as a loan during any 12-month period may not exceed \$50,000. Maximum loan term is five years, a loan period up to thirty (30) years is available if the loan is for the purchase of your primary residence.

Interest earned on the loans by the Plan is separately recognized when accrued. Interest rate on loans is 1% over prime rate.

Loans not repaid at the date of employee termination are recorded as distributions.

Expenses

Administrative expenses incurred by the Trustee/Custodian, the Servicing Agent and/or Investment Advisors are paid for by the Company or by the Plan with Plan assets. Such expenses include but are not limited to, expenses required by ERISA, required bonding, recordkeeping, and fees and expenses of the Trustee/Custodian.

Plan eligibility

Employees qualify for participation in the elective deferral portion and employer contribution portion of the Plan upon completion of 90 days of service and attainment of age 18. The Plan offers entry dates at the date upon which the participant meets the eligibility requirements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies used in the preparation of these financial statements:

Basis of accounting

Youngquist Brothers, LLC 401(k) Plan prepares its financial statements using the modified cash basis of accounting. Under this comprehensive basis of accounting, no provision has been made to record items which have been incurred but not paid or earned but not received. This includes items such as interest receivable. Accordingly, the accompanying financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America.

Investments held by the Plan consist of pooled accounts for the years ended December 31, 2023 and 2022. As such, investments held by a defined contribution plan are required to be reported at fair value.

Fair market value is the amount Plan sponsors would receive currently if they were to withdraw or transfer funds within the Plan prior to their maturity. This fair market value represents contract value adjusted to reflect current market interest rates only to the extent such market rates exceed credit rates.

The Statements of Net Assets Available for Plan Benefits present the fair value of the pooled accounts. The Statements of Changes in Net Assets Available for Plan Benefits are prepared on a fair market value basis.

Investments

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 values of each pooled separate account and common collective trust are determined at net asset value which is a practical expedient and considered fair value. The Plan's investments are carried at fair value based on the fair value of the underlying securities in which the account is invested. The values of the forfeiture accounts are equal to actual cash value and or outstanding balance at the respective year-end. Participant loans are valued at their outstanding balances, which approximates fair value. Income on loans is only recorded when received, consistent with the modified cash basis of accounting.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Income recognition

Transactions are accounted for using the transaction (trade) date. Realized gains or losses are determined on the basis of actual cost. In accordance with the policy of stating investments at fair market value, any change in unrealized appreciation or depreciation including realized gains and losses for the year is separately reflected in the Statements of Changes in Net Assets Available for Plan Benefits.

Contributions receivable are recorded only when contributions were not received by the Plan for a particular portion of the respective fiscal year.

Income tax status

The Plan adopted a Prototype Non-Standardized Profit Sharing Plan with a cash or deferral arrangement which received a favorable opinion letter from the Internal Revenue Service (IRS) on June 30, 2020, which stated that the Plan and the related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the determination letter.

However, the Plan's counsel and Plan administrator believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The modified cash basis of accounting 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 not 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.

The Plan's annual return Form 5500 for the prior three (3) fiscal years remain open for examination.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Parties-in-interest transactions

All Plan assets are held by and certain Plan investments are held and managed by John Hancock, which is the trustee/custodian as defined by the Plan and are considered a party-in-interest. John Hancock and Farmers & Betts, Inc., the servicing agent, perform certain Plan administrative functions and are considered a party-in-interest. Certain administrative functions are performed by officers and employees of the Company. No such officer or employee receives compensation from the Plan. These officers and the Company itself are considered parties-in-interest.

Plan termination

Although the Company has not expressed any intent to do so, the Plan may be terminated at any time subject to the provisions of ERISA. Upon termination, all assets are to be distributed to vested Plan participants or their beneficiaries. In the event of such termination, participants would become 100% vested in their individual accounts.

Use of estimates

The preparation of financial statements in accordance with modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the Statements of Net Assets Available for Plan Benefits and the changes during the reporting period. Accordingly, actual results could differ from these estimates.

Fair value of financial instruments

FASB ASC 825-10-50-21 (formerly Financial Accounting Standards Board Statement No. 107), "Disclosures About Fair Value of Financial Instruments," requires disclosure of fair value information about financial instruments for which it is practicable to estimate that value. The carrying amounts of cash, money market accounts and receivables approximate fair value due to the short maturity of those instruments.

Subsequent events

Subsequent events have been evaluated through October 23, 2024, which is the date the financial statements were available to be issued.

NOTE C - MARKET RISK

The Plan investments included pooled separate accounts, which invest in various investment securities and in various companies within various markets. All of the Plan's investments are recorded at fair value in accordance with the reporting requirements governing the Plan. Net changes in asset value is reflected as net appreciation (depreciation) in fair value of investments. All such investments are subject to various market and economic risk factors as well as the national and global economies and it is at least reasonably possible that changes in the values (loss of principal) of investment securities will occur in the near term and that such changes could materially affect the participant's account balances and amounts reported in the Plan's financial statements and supplementary schedules.

NOTE D - FAIR VALUE MEASUREMENTS

Fair value measurements

FASB ASC 820-10-50-1 (formerly Financial Accounting Standards Board Statement No. 157), "Fair Value Measurements," establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure fair value of certain financial instruments could result in a different fair value at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level (1) inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level (2) inputs consist of observable inputs other than quoted prices in active markets for identical assets. Level (3) inputs consist of unobservable inputs and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level (1) inputs because they generally provide the most reliable evidence of fair value. No Level (2) inputs were available to the Plan, and Level (3) inputs were only used when Level (1) or Level (2) inputs were not available.

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023 and 2022

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NOTE D - FAIR VALUE MEASUREMENTS, CONTINUED

Level (1) Fair Value Measurements

The pooled accounts have observable Level (1) inputs.

Level (2) Inputs

The Plan held no level (2) inputs at December 31, 2023 or 2022.

Level (3) Fair Value Measurements

The value of notes receivable - participant loans are equal to the unpaid principal balance because the loans are collateralized by each respective participant's account balance.

The Plan's assets are reported at fair value in the accompanying Statements of Net Assets Available for Plan Benefits and consist of the following at December 31:

		<u>Fair Value Measurements Using:</u>		
		Quoted Prices in Active Markets for Identical Assets	Observable Inputs Other Than Quoted Prices	Significant Unobservable Inputs
		Level (1)	Level (2)	Level (3)
<u>2023</u>		Fair Value		
Pooled accounts	\$ 3,287,057	\$ 3,287,057	\$ -	\$ -
Notes receivable	253,453	-	-	253,453
TOTAL	\$ 3,540,510	\$ 3,287,057	\$ -	\$ 253,453
<u>2022</u>				
Pooled accounts	\$ 2,125,948	\$ 2,125,948	\$ -	\$ -
Notes receivable	143,927	-	-	143,927
TOTAL	\$ 2,269,875	\$ 2,125,948	\$ -	\$ 143,927

Note: Participant contribution receivables are not leveled due to their short term nature.

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023 and 2022

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NOTE D - FAIR VALUE MEASUREMENTS, CONTINUED

Notes receivable (participant loans) consisted of the following activity for the years ended December 31:

	2023	2022
Beginning Balance	\$ 143,927	\$ 93,245
Additions - new loans issued	234,418	105,704
Deletions - new loan adjustments	(11,135)	(6,327)
Deletions - principal reduction	(50,130)	(29,889)
Participant loan - deemed distributions	(63,377)	(18,227)
Misc. adjustment	(250)	(579)
	<u>\$ 253,453</u>	<u>\$ 143,927</u>

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023 and 2022

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NOTE E - INVESTMENTS

The following table represents the fair values of the Plan's Investments maintained by and certified by the Trustee/Custodian at December 31:

<u>John Hancock (Trustee/Custodian)**</u>	2023	2022
Pooled Accounts:		
American Funds 2065	\$ 50	\$ -
American Funds 2060	53	44
American Funds 2050	28,605	19,664
American Funds 2045	27,098	16,606
American Funds 2040	-	1,354
American Funds 2035	27,468	15,086
American Funds 2030	42,142	28,898
American Funds 2025	-	-
BlackRock LifePath Index 2065	221,186 *	76,738
BlackRock LifePath Index 2060	339,025 *	177,632 *
BlackRock LifePath Index 2055	329,611 *	126,208 *
BlackRock LifePath Index 2050	351,224 *	186,415 *
BlackRock LifePath Index 2045	161,856	95,977
BlackRock LifePath Index 2040	114,236	127,095 *
BlackRock LifePath Index 2035	181,727 *	99,148
BlackRock LifePath Index 2030	135,221	114,325 *
BlackRock LifePath Index 2025	812,856 *	652,661 *
BlackRock LifePath Index Ret	5,750	3,092
JH Multi-Index LS Growth	8,878	7,174
JH Multi-Index LS Balanced	51,230	28,611
JH Multi-Index LS Aggressive	22,863	-
Reliance MetLife Stable Value Fund	1,888	86,241
Fidelity Mid Cap Index Fund	32,170	14,575
Fidelity International Index	10,958	14,850
MFS Massachusetts Investors	6,098	3,246
Mid Cap Index Fund	37,011	16,729
Index 500	2,816	-
Real Estate Securities Fund	14,464	11,604
TIAA-CREF Small-Cap Blend Index	69,597	60,582
Blue Chip Growth Fund	84,128	20,024
TIAA-CREF Large-Cap Growth Index	73,730	30,503
TIAA-CREF Large-Cap Value Index	25,048	13,244
American Balanced Fund	-	34,968
John Hancock Disciplined Value	38,116	22,651
John Hancock Bond Fund	4,022	2,569
PIMCO Real Return	3,997	2,644
PIMCO Invest Grade Credit Bond	17,151	10,467
Total Bond Market Fund	4,784	4,323
Total Investments at Fair Value	<u>\$ 3,287,057</u>	<u>\$ 2,125,948</u>

* Investments equal to or greater than 5% of net assets available for Plan benefits (fair value) at end of Plan year.

** Considered to be a party-in-interest.

NOTE E - INVESTMENTS, CONTINUED

Information certified by Trustee

The Plan administrator has elected a method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, John Hancock, the custodian of the Plan, has certified to the completeness and accuracy of all investments reflected on the accompanying Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022, and the schedule of assets (held at end of year), and the related investment activity reflected in the Statements of Changes in Net Assets Available for Plan Benefits for the years ended December 31, 2023 and 2022.

NOTE F - NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable consist of loans to Plan participants of \$253,453 and \$143,927 as of December 31, 2023 and 2022, respectively. Participants may borrow from their individual fund accounts at a minimum of \$1,000 up to a maximum equal to the lesser of 50% of vested account or \$50,000, reduced by any outstanding loan balance. The loans are collateralized by the participant's account balance and bear interest at prime plus 1%. At December 31, 2023, all loans had interest rates of between 4.25% and 9.5%. Interest income is recognized when accrued by the Plan, consistent with the modified cash basis of accounting.

NOTE G - RECONCILIATION BETWEEN FINANCIAL STATEMENTS AND FORM 5500

The following is a reconciliation of Net Assets Available for Plan Benefits per the financial statements to the Form 5500 for the years ended December 31:

	<u>2023</u>	<u>2022</u>
Net Assets, beginning of year, January 1, per the financial statements - contract value (KTV)	\$ 2,269,875	\$ 2,196,573
Adjustment to fair value	-	-
Miscellaneous adjustment	-	-
Net assets, beginning of year, January 1, per Form 5500 (FV)	<u>\$ 2,269,875</u>	<u>\$ 2,196,573</u>

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023 and 2022

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**NOTE G - RECONCILIATION BETWEEN FINANCIAL STATEMENTS AND
FORM 5500, CONTINUED**

	<u>2023</u>	<u>2022</u>
Net Assets, end of year, December 31, per the financial statements - contract value (KTV)	\$ 3,540,530	\$ 2,269,875
Adjustment to fair value	-	-
Miscellaneous adjustment	<u>-</u>	<u>-</u>
Net Assets, end of year, December 31, per Form 5500 (FV)	<u><u>\$ 3,540,530</u></u>	<u><u>\$ 2,269,875</u></u>

The following is a reconciliation of Changes in Net Assets Available for Plan Benefits per the financial statements to the Form 5500 for the years ended December 31:

	<u>2023</u>	<u>2022</u>
Net increase (decrease) in Net Assets Available for Plan Benefits per the financial statements - contract value	\$ 1,270,655	\$ 73,302
Miscellaneous adjustment	-	-
Adjustment to fair value - CY	-	-
Adjustment to fair value - PY	<u>-</u>	<u>-</u>
Net increase (decrease) in Net Assets Available for Plan Benefits per the Form 5500 - fair value (FV)	<u><u>\$ 1,270,655</u></u>	<u><u>\$ 73,302</u></u>

SUPPLEMENTARY SCHEDULES

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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EIN: 59-1836961

PLAN NUMBER: 001

SCHEDULE 1

FORM 5500, PART IV(4)(j) - SCHEDULE H - REPORTABLE TRANSACTIONS*

For the year ended December 31, 2023

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSETS	NUMBER OF PURCHASES	NUMBER OF SALES	TOTAL DOLLAR VALUE OF PURCHASES	TOTAL DOLLAR VALUE OF SALES	DATE
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No Reportable Transactions*

* Reportable transaction is defined as a single or series of transactions which exceed 5% of the current value of Plan assets at the beginning of the Plan year.

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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EIN: 59-1836961

PLAN NUMBER: 001

SCHEDULE 2

FORM 5500, PART IV(4)(j) - SCHEDULE H - REPORTABLE TRANSACTIONS*

For the year ended December 31, 2022

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSETS	NUMBER OF PURCHASES	NUMBER OF SALES	TOTAL DOLLAR VALUE OF PURCHASES	TOTAL DOLLAR VALUE OF SALES	DATE
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No Reportable Transactions*

* Reportable transaction is defined as a single or series of transactions which exceed 5% of the current value of Plan assets at the beginning of the Plan year.

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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EIN: 59-1836961**PLAN NUMBER: 001****SCHEDULE 3****FORM 5500, PART IV(4)(i) - SCHEDULE H - ASSETS HELD FOR INVESTMENT PURPOSES AT THE END OF PLAN YEAR - (MODIFIED CASH BASIS)****December 31, 2023**

IDENTITY OF ISSUER		DESCRIPTION OF INVESTMENT	COST (2)	FAIR VALUE
John Hancock	(1)	American Funds 2065	N/A	\$ 50
John Hancock	(1)	American Funds 2060	N/A	53
John Hancock	(1)	American Funds 2050	N/A	28,605
John Hancock	(1)	American Funds 2045	N/A	27,098
John Hancock	(1)	American Funds 2040	N/A	-
John Hancock	(1)	American Funds 2035	N/A	27,468
John Hancock	(1)	American Funds 2030	N/A	42,142
John Hancock	(1)	American Funds 2025	N/A	-
John Hancock	(1)	BlackRock LifePath Index 2065	N/A	221,186 *
John Hancock	(1)	BlackRock LifePath Index 2060	N/A	339,025 *
John Hancock	(1)	BlackRock LifePath Index 2055	N/A	329,611 *
John Hancock	(1)	BlackRock LifePath Index 2050	N/A	351,224 *
John Hancock	(1)	BlackRock LifePath Index 2045	N/A	161,856
John Hancock	(1)	BlackRock LifePath Index 2040	N/A	114,236
John Hancock	(1)	BlackRock LifePath Index 2035	N/A	181,727 *
John Hancock	(1)	BlackRock LifePath Index 2030	N/A	135,221
John Hancock	(1)	BlackRock LifePath Index 2025	N/A	812,856 *
John Hancock	(1)	BlackRock LifePath Index Ret	N/A	5,750
John Hancock	(1)	JH Multi-Index LS Growth	N/A	8,878
John Hancock	(1)	JH Multi-Index LS Balanced	N/A	51,230
John Hancock	(1)	JH Multi-Index LS Aggressive	N/A	22,863
John Hancock	(1)	Reliance MetLife Stable Value Fund	N/A	1,888
John Hancock	(1)	Fidelity Mid Cap Index Fund	N/A	32,170
John Hancock	(1)	Fidelity International Index	N/A	10,958
John Hancock	(1)	MFS Massachusetts Investors	N/A	6,098
John Hancock	(1)	Mid Cap Index Fund	N/A	37,011
John Hancock	(1)	Index 500	N/A	2,816
John Hancock	(1)	Real Estate Securities Fund	N/A	14,464
John Hancock	(1)	TIAA-CREF Small-Cap Blend Index	N/A	69,597
John Hancock	(1)	Blue Chip Growth Fund	N/A	84,128
John Hancock	(1)	TIAA-CREF Large-Cap Growth Index	N/A	73,730
John Hancock	(1)	TIAA-CREF Large-Cap Value Index	N/A	25,048
John Hancock	(1)	American Balanced Fund	N/A	-
John Hancock	(1)	John Hancock Disciplined Value	N/A	38,116
John Hancock	(1)	John Hancock Bond Fund	N/A	4,022
John Hancock	(1)	PIMCO Real Return	N/A	3,997
John Hancock	(1)	PIMCO Invest Grade Credit Bond	N/A	17,151
John Hancock	(1)	Total Bond Market Fund	N/A	4,784
Participant Loans	(1)	Interest Rates of 4.25% - 9.5%	N/A	253,453
			<u>-</u>	<u>\$ 3,540,510</u>

*Investment equal to or greater than 5% of net assets available for Plan benefits (fair value) at the end of the Plan year.

(1) Held by and certified by John Hancock in contract number 140412 and considered to be a party-in-interest.

(2) Historical cost data was not required as the Plan is self directed.

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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EIN: 59-1836961**PLAN NUMBER: 001****SCHEDULE 4****FORM 5500, PART IV(4)(i) - SCHEDULE H - ASSETS HELD FOR INVESTMENT PURPOSES AT THE END OF PLAN YEAR - (MODIFIED CASH BASIS)****December 31, 2022**

IDENTITY OF ISSUER		DESCRIPTION OF INVESTMENT	COST (2)	FAIR VALUE
John Hancock	(1)	American Funds 2060	N/A	\$ 44
John Hancock	(1)	American Funds 2050	N/A	19,664
John Hancock	(1)	American Funds 2045	N/A	16,606
John Hancock	(1)	American Funds 2040	N/A	1,354
John Hancock	(1)	American Funds 2035	N/A	15,086
John Hancock	(1)	American Funds 2030	N/A	28,898
John Hancock	(1)	American Funds 2025	N/A	-
John Hancock	(1)	BlackRock LifePath Index 2065	N/A	76,738
John Hancock	(1)	BlackRock LifePath Index 2060	N/A	177,632 *
John Hancock	(1)	BlackRock LifePath Index 2055	N/A	126,208 *
John Hancock	(1)	BlackRock LifePath Index 2050	N/A	186,415 *
John Hancock	(1)	BlackRock LifePath Index 2045	N/A	95,977
John Hancock	(1)	BlackRock LifePath Index 2040	N/A	127,095 *
John Hancock	(1)	BlackRock LifePath Index 2035	N/A	99,148
John Hancock	(1)	BlackRock LifePath Index 2030	N/A	114,325 *
John Hancock	(1)	BlackRock LifePath Index 2025	N/A	652,661 *
John Hancock	(1)	BlackRock LifePath Index Ret	N/A	3,092
John Hancock	(1)	JH Multi-Index LS Growth	N/A	7,174
John Hancock	(1)	JH Multi-Index LS Balanced	N/A	28,611
John Hancock	(1)	Reliance MetLife Stable Value Fund	N/A	86,241
John Hancock	(1)	Fidelity Mid Cap Index Fund	N/A	14,575
John Hancock	(1)	Fidelity International Index	N/A	14,850
John Hancock	(1)	MFS Massachusetts Investors	N/A	3,246
John Hancock	(1)	Mid Cap Index Fund	N/A	16,729
John Hancock	(1)	Real Estate Securities Fund	N/A	11,604
John Hancock	(1)	TIAA-CREF Small-Cap Blend Index	N/A	60,582
John Hancock	(1)	Blue Chip Growth Fund	N/A	20,024
John Hancock	(1)	TIAA-CREF Large-Cap Growth Index	N/A	30,503
John Hancock	(1)	TIAA-CREF Large-Cap Value Index	N/A	13,244
John Hancock	(1)	American Balanced Fund	N/A	34,968
John Hancock	(1)	John Hancock Disciplined Value	N/A	22,651
John Hancock	(1)	John Hancock Bond Fund	N/A	2,569
John Hancock	(1)	PIMCO Real Return	N/A	2,644
John Hancock	(1)	PIMCO Invest Grade Credit Bond	N/A	10,467
John Hancock	(1)	Total Bond Market Fund	N/A	4,323
Participant Loans	(1)	Interest Rates of 4.25% - 8.0%	N/A	143,927
			-	\$ 2,269,875

*Investment equal to or greater than 5% of net assets available for Plan benefits (fair value) at the end of the Plan year.

(1) Held by and certified to by John Hancock in contract number 140412 and considered to be a party-in-interest.

(2) Historical cost data was not required as the Plan is self directed.