

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 <h2 style="text-align: center;">2024</h2> This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information
---------------	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II	Basic Plan Information—enter all requested information
----------------	---

1a Name of plan <u>YOUNGQUIST BROTHERS, LLC 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>YOUNGQUIST BROTHERS, LLC</u> <u>15465 PINE RIDGE ROAD</u> <u>FORT MYERS, FL 33908</u>	1c Effective date of plan <u>01/01/1998</u> 2b Employer Identification Number (EIN) <u>59-1836961</u> 2c Plan Sponsor's telephone number <u>239-489-4444</u> 2d Business code (see instructions) <u>238900</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/18/2025	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 <input checked="" type="checkbox"/> 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	548
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)	386
	6a(2)	305
	6b	7
	6c	182
	6d	494
	6e	0
	6f	494
	6g(1)	345
6g(2)	333	
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) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 _____

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: x-small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: large;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan YOUNGQUIST BROTHERS, LLC 401(K) PLAN</p>	<p>B Three-digit plan number (PN) ▶ 001</p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 YOUNGQUIST BROTHERS, LLC</p>	<p>D Employer Identification Number (EIN) 59-1836961</p>	

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.

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	341	01/01/2024	12/31/2024

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.

<p>(a) Total amount of commissions paid 26694</p>	<p>(b) Total amount of fees paid 16536</p>
---	--

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	
26694	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	
	16536	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	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
--	--	---

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

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 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

(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

(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

(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

(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

(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

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	6260	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>YOUNGQUIST BROTHERS, LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>YOUNGQUIST BROTHERS, LLC</u>	D Employer Identification Number (EIN) <u>59-1836961</u>	

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: <u>BLACKROCK LIFEPATH INDEX 2025</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>596379</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2050</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>270641</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2060</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>336540</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2055</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>462326</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2065</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>168011</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2035</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>108300</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPATH INDEX 2045</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>				
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>225531</u>	

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) 65268

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) 94472

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) 39345

a Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN LARGE-CAP VALUE 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) 27607

a Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN SMALL-CAP BLEND 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) 66885

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) 73281

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) 19346

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) 51747

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) 34296

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) 27729

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) 31377
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) 39829
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) 29608
a Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN LARGE-CAP GROWTH 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) 79865
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) 0
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) 22314
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) 15356
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) 18105
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) 15562
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) 8832

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) 3385
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) 6276
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) 13481
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) 5061
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) 22434
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) 5434
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) 34
a Name of MTIA, CCT, PSA, or 103-12 IE: AF AMERICAN BALANCED 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) 8467
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2065 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) 0
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)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
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.

		(a) Beginning of Year	(b) End of Year
Assets			
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)	20	0
(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)	253456	224978
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	3287057	3552625
(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	3540533	3777603
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	3540533	3777603

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)	824213	
(B) Participants.....	2a(1)(B)	520534	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1344747
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)	16878	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		16878
(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)		453840
(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		1815465

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1502463	
(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)		1502463
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)	75932	
(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)		75932
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1578395

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		237070
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.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>YOUNGQUIST BROTHERS, LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>YOUNGQUIST BROTHERS, LLC</u>	D Employer Identification Number (EIN) <u>59-1836961</u>	

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

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

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

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

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

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

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703181A.

YOUNGQUIST BROTHERS, LLC
401(k) PLAN
FINANCIAL STATEMENTS, TOGETHER WITH
REPORT OF INDEPENDENT AUDITOR
YEARS ENDED
DECEMBER 31, 2024 and 2023

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1-5
 <u>Financial Statements</u>	
Statements of Net Assets Available for Plan Benefits (modified cash basis).....	6
Statements of Changes in Net Assets Available for Plan Benefits (modified cash basis).....	7
Notes to the Financial Statements.....	8-20
 <u>Supplementary Schedules</u>	
Schedule 1 - Reportable Transactions - For the year ended December 31, 2024.....	21
Schedule 2 - Reportable Transactions - For the year ended December 31, 2023.....	22
Schedule 3 - Assets Held for Investment Purposes at the End of Plan Year (modified cash basis) - December 31, 2024.....	23
Schedule 4 - Assets Held for Investment Purposes at the End of Plan Year (modified cash basis) - December 31, 2023.....	24
 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, 2024 and 2023, 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, 2024 and 2023, stating that the certified investment information, as described in Note E to the financial statements, is complete and accurate.

INTEGRITY SERVICE EXPERIENCE

1470 Royal Palm Square Blvd. • Fort Myers, FL 33919-1049
Phone: (239) 939-2233 • Fax: (239) 939-0554 • www.hsctuscan.com

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

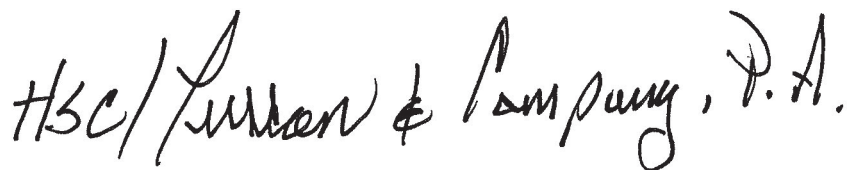
The supplementary schedules of Reportable Transactions and Assets Held for Investment Purposes (modified cash basis) are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting 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.

Plan Administrator
Youngquist Brothers, LLC 401(k) Plan
Page 5

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
July 28, 2025

YOUNGQUIST BROTHERS, LLC 401(k) Plan
STATEMENTS OF NET ASSETS AVAILABLE
FOR PLAN BENEFITS (MODIFIED CASH BASIS)
December 31, 2024 and 2023

ASSETS	<u>2024</u>	<u>2023</u>
Investments at fair value:		
John Hancock - Contract number 140412		
Pooled accounts	\$ 3,552,625	\$ 3,287,057
TOTAL INVESTMENTS	3,552,625	3,287,057
Receivables		
Participant contributions	-	20
Employer contributions	-	-
Notes receivable from participants	<u>224,978</u>	<u>253,453</u>
TOTAL RECEIVABLES	<u>224,978</u>	<u>253,473</u>
TOTAL ASSETS	<u>3,777,603</u>	<u>3,540,530</u>
LIABILITIES		
Excess Deferrals	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AT FAIR VALUE	3,777,603	3,540,530
Adjustment from fair value to contract value	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u>\$ 3,777,603</u>	<u>\$ 3,540,530</u>

The accompanying notes are an integral part of these financial statements.

YOUNGQUIST BROTHERS, LLC 401(k) Plan
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR PLAN BENEFITS (MODIFIED CASH BASIS)
Years ended December 31, 2024 and 2023

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	2024	2023
Investment income (loss) - John Hancock		
Interest on notes receivable from participants	\$ 16,878	\$ 12,983
Net realized gain (loss) including net appreciation (depreciation) in fair value of investments and interest and dividend income	453,843	438,778
TOTAL INVESTMENT INCOME (LOSS)	470,721	451,761
Contributions (Cash) - John Hancock		
Employee	520,534	504,461
Employer	824,213	951,713
Other (including Plan rollovers)	-	14,353
TOTAL CONTRIBUTIONS	1,344,747	1,470,527
TOTAL ADDITIONS (REDUCTIONS) TO NET ASSETS	1,815,468	1,922,288
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants including withdrawals and deemed distributions	1,502,463	588,269
Administrative expenses	75,932	63,364
TOTAL DEDUCTIONS FROM NET ASSETS	1,578,395	651,633
Net increase (decrease) in net assets	237,073	1,270,655
Net assets available for plan benefits:		
BEGINNING OF YEAR	3,540,530	2,269,875
END OF YEAR	\$ 3,777,603	\$ 3,540,530

The accompanying notes are an integral part of these financial statements.

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 single employer 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 \$23,000 and \$22,500 for calendar years 2024 and 2023, respectively. Certain participants age 50 and over may contribute \$7,500 and \$7,500 for the calendar years 2024 and 2023, 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, 2024 and 2023, 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, 2024 and 2023.

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, 2024 and 2023, such accounts allocated to participants who have withdrawn from the Plan but were not paid were \$651,982 and \$308,121, 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, 2024 and 2023. 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 value of each pooled separate account is 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 July 28, 2025, 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, 2024 or 2023.

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>			
		Fair Value	Quoted Prices in Active Markets for Identical Assets Level (1)	Observable Inputs Other Than Quoted Prices Level (2)	Significant Unobservable Inputs Level (3)
<u>2024</u>					
Pooled accounts	\$ 3,552,625	\$ 3,552,625	\$ -	\$ -	
Notes receivable	224,978	-	-	224,978	
TOTAL	<u>\$ 3,777,603</u>	<u>\$ 3,552,625</u>	<u>\$ -</u>	<u>\$ 224,978</u>	
<u>2023</u>					
Pooled accounts	\$ 3,287,057	\$ 3,287,057	\$ -	\$ -	
Notes receivable	253,453	-	-	253,453	
TOTAL	<u>\$ 3,540,510</u>	<u>\$ 3,287,057</u>	<u>\$ -</u>	<u>\$ 253,453</u>	

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

NOTE D - FAIR VALUE MEASUREMENTS, CONTINUED

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

	<u>2024</u>	<u>2023</u>
Beginning Balance	\$ 253,453	\$ 143,927
Additions - new loans issued	168,548	234,418
Deletions - new loan adjustments	(126,670)	(11,135)
Deletions - principal reduction	(71,323)	(50,130)
Participant loan - deemed distributions	-	(63,377)
Misc. adjustment	970	(250)
	<u>\$ 224,978</u>	<u>\$ 253,453</u>

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024 and 2023

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>	<u>2024</u>	<u>2023</u>
Pooled Accounts:		
American Funds 2065	\$ -	\$ 50
American Funds 2060	60	53
American Funds 2050	39,885	28,605
American Funds 2045	36,830	27,098
American Funds 2040	-	-
American Funds 2035	46,301	27,468
American Funds 2030	22,099	42,142
American Funds 2025	-	-
BlackRock LifePath Index 2065	195,538 *	221,186 *
BlackRock LifePath Index 2060	399,373 *	339,025 *
BlackRock LifePath Index 2055	530,310 *	329,611 *
BlackRock LifePath Index 2050	338,280 *	351,224 *
BlackRock LifePath Index 2045	260,281 *	161,856
BlackRock LifePath Index 2040	110,929	114,236
BlackRock LifePath Index 2035	127,948	181,727 *
BlackRock LifePath Index 2030	75,002	135,221
BlackRock LifePath Index 2025	705,560 *	812,856 *
BlackRock LifePath Index Ret	3,721	5,750
JH Multi-Index LS Growth	17,776	8,878
JH Multi-Index LS Balanced	82,200	51,230
JH Multi-Index LS Aggressive	-	22,863
Reliance MetLife Stable Value Fund	5,542	1,888
Fidelity Mid Cap Index Fund	33,851	32,170
Fidelity International Index	19,290	10,958
MFS Massachusetts Investors	10,829	6,098
Mid Cap Index Fund	40,250	37,011
Index 500	25,158	2,816
Real Estate Securities Fund	18,040	14,464
TIAA-CREF Small-Cap Blend Index	81,515	69,597
Blue Chip Growth Fund	57,268	84,128
TIAA-CREF Large-Cap Growth Index	114,419	73,730
TIAA-CREF Large-Cap Value Index	33,737	25,048
American Balanced Fund	-	-
John Hancock Disciplined Value	63,055	38,116
John Hancock Bond Fund	13,770	4,022
American Funds Balanced	9,392	-
PIMCO Real Return	5,118	3,997
PIMCO Invest Grade Credit Bond	23,030	17,151
Total Bond Market Fund	6,268	4,784
Total Investments at Fair Value	<u>\$ 3,552,625</u>	<u>\$ 3,287,057</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, 2024 and 2023, 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, 2024 and 2023.

NOTE F - NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable consist of loans to Plan participants of \$224,978 and \$253,453 as of December 31, 2024 and 2023, 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, 2024, 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>2024</u>	<u>2023</u>
Net Assets, beginning of year, January 1, per the financial statements - contract value (KTV)	\$ 3,540,530	\$ 2,269,875
Adjustment to fair value	-	-
Miscellaneous adjustment	<u>3</u>	<u>-</u>
Net assets, beginning of year, January 1, per Form 5500 (FV)	<u>\$ 3,540,533</u>	<u>\$ 2,269,875</u>

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

	<u>2024</u>	<u>2023</u>
Net Assets, end of year, December 31, per the financial statements - contract value (KTV)	\$ 3,777,603	\$ 3,540,530
Adjustment to fair value	-	-
Miscellaneous adjustment	-	3
Net Assets, end of year, December 31, per Form 5500 (FV)	<u>\$ 3,777,603</u>	<u>\$ 3,540,533</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>2024</u>	<u>2023</u>
Net increase (decrease) in Net Assets Available for Plan Benefits per the financial statements - contract value	\$ 237,073	\$ 1,270,655
Miscellaneous adjustment	(3)	-
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>\$ 237,070</u>	<u>\$ 1,270,655</u>

SUPPLEMENTARY SCHEDULES

YOUNGQUIST BROTHERS, LLC 401(k) Plan

EIN: 59-1836961

PLAN NUMBER: 001

SCHEDULE 1

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

For the year ended December 31, 2024

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

EIN: 59-1836961

PLAN NUMBER: 001

SCHEDULE 2

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

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, 2024

<u>IDENTITY OF ISSUER</u>		<u>DESCRIPTION OF INVESTMENT</u>	<u>COST (2)</u>	<u>FAIR VALUE</u>
John Hancock	(1)	American Funds 2065		\$ -
John Hancock	(1)	American Funds 2060		60
John Hancock	(1)	American Funds 2050		39,885
John Hancock	(1)	American Funds 2045		36,830
John Hancock	(1)	American Funds 2040		-
John Hancock	(1)	American Funds 2035		46,301
John Hancock	(1)	American Funds 2030		22,099
John Hancock	(1)	American Funds 2025		-
John Hancock	(1)	BlackRock LifePath Index 2065		195,538 *
John Hancock	(1)	BlackRock LifePath Index 2060		399,373 *
John Hancock	(1)	BlackRock LifePath Index 2055		530,310 *
John Hancock	(1)	BlackRock LifePath Index 2050		338,280 *
John Hancock	(1)	BlackRock LifePath Index 2045		260,281 *
John Hancock	(1)	BlackRock LifePath Index 2040		110,929
John Hancock	(1)	BlackRock LifePath Index 2035		127,948
John Hancock	(1)	BlackRock LifePath Index 2030		75,002
John Hancock	(1)	BlackRock LifePath Index 2025		705,560 *
John Hancock	(1)	BlackRock LifePath Index Ret		3,721
John Hancock	(1)	JH Multi-Index LS Growth		17,776
John Hancock	(1)	JH Multi-Index LS Balanced		82,200
John Hancock	(1)	JH Multi-Index LS Aggressive		-
John Hancock	(1)	Reliance MetLife Stable Value Fund		5,542
John Hancock	(1)	Fidelity Mid Cap Index Fund		33,851
John Hancock	(1)	Fidelity International Index		19,290
John Hancock	(1)	MFS Massachusetts Investors		10,829
John Hancock	(1)	Mid Cap Index Fund		40,250
John Hancock	(1)	Index 500		25,158
John Hancock	(1)	Real Estate Securities Fund		18,040
John Hancock	(1)	TIAA-CREF Small-Cap Blend Index		81,515
John Hancock	(1)	Blue Chip Growth Fund		57,268
John Hancock	(1)	TIAA-CREF Large-Cap Growth Index		114,419
John Hancock	(1)	TIAA-CREF Large-Cap Value Index		33,737
John Hancock	(1)	American Balanced Fund		-
John Hancock	(1)	John Hancock Disciplined Value		63,055
John Hancock	(1)	John Hancock Bond Fund		13,770
John Hancock	(1)	American Funds Balanced		9,392
John Hancock	(1)	PIMCO Real Return		5,118
John Hancock	(1)	PIMCO Invest Grade Credit Bond		23,030
John Hancock	(1)	Total Bond Market Fund		6,268
Participant Loans	(1)	Interest Rates of 4.25% - 9.5%	N/A	224,978
			-	<u>\$ 3,777,603</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 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.

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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, 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>\$ 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.

HSC/Tuscan & Company, PA

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Page 1 of 2

INDEPENDENT AUDITOR'S REPORT TO MANAGEMENT

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

In planning and performing our audit of the financial statements and the supplementary schedules of the Youngquist Brothers, LLC 401(k) Plan (the "Plan") as of and for the year ended December 31, 2024, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We are, therefore, submitting for your review and consideration, recommendations designed to help the Plan make improvements in internal controls and achieve operational efficiencies as well as to report matters noted during our audit of the financial statements. Our comments reflect our desire to be of continuing assistance to the SalusCare 403(b) Plan (Plan Administrator).

INTEGRITY SERVICE EXPERIENCE

1470 Royal Palm Square Blvd. • Fort Myers, FL 33919-1049
Phone: (239) 939-2233 • Fax: (239) 939-0554 • www.hsctuscan.com

PRIOR YEAR COMMENTS THAT CONTINUE TO APPLY:

2023-1 Employee Contributions and Loan Payments Should be Remitted Timely to the Plan

During the audit, it was determined that the Plan Administrator did not remit participant contributions and Loan Payments to the Plan within the Department of Labor's (DOL) timing standards. Specifically, we noted that one (1) pay period of calendar year 2023 totaling \$10,090 contributions and loan payments were not timely remitted to the Plan within the DOL requirements. Where DOL requires that the Plan Administrator transfer participant contributions and loan payments to the Plan no later than 7 business days following the payday in which the amounts were received by the Plan Administrator (safe harbor rule).

We recommend that the Plan Administrator ensure the participant contributions and loan payments be remitted as soon as possible after the respective payroll period but not later than 7 business days.

FY24 Year Addendum:

During the audit it was noted that all payments were remitted timely to the Plan. This comment appears to be resolved.

CURRENT YEAR COMMENTS:

There were no financially significant current year comments.

This report is intended solely for the information and use of management, the Plan Administrator and others within the Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

HSC/Tuscan & Company, P.A.

HSC/TUSCAN & COMPANY, P.A.
Fort Myers, Florida
July 28, 2025

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 2024 This Form is Open to Public Inspection
---	--	---

Part I Annual Report Identification Information	
For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____
B This return/report is:	<input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here:	<input type="checkbox"/>
D Check box if filing under:	<input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here:	<input type="checkbox"/>

Part II Basic Plan Information—enter all requested information							
1a Name of plan YOUNGQUIST BROTHERS, LLC 401(K) PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">1b Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1998</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 01/01/1998			
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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) 59-1836961</td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number 239-489-4444</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 238900</td> </tr> </table>	2b Employer Identification Number (EIN) 59-1836961		2c Plan Sponsor's telephone number 239-489-4444		2d Business code (see instructions) 238900	
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		8/18/2025	PAUL MCCULLERS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		8/18/2025	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 (2024)
v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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:	4b EIN
a Sponsor's name	4d PN
c Plan Name	
5 Total number of participants at the beginning of the plan year	5 548
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) 386
a(2) Total number of active participants at the end of the plan year	6a(2) 305
b Retired or separated participants receiving benefits	6b 7
c Other retired or separated participants entitled to future benefits	6c 182
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d 494
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 0
f Total. Add lines 6d and 6e.	6f 494
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) 345
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) 333
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) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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)

<p>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u></p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>
---	---

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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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, 2024 and 2023

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1-5
 <u>Financial Statements</u>	
Statements of Net Assets Available for Plan Benefits (modified cash basis).....	6
Statements of Changes in Net Assets Available for Plan Benefits (modified cash basis).....	7
Notes to the Financial Statements.....	8-20
 <u>Supplementary Schedules</u>	
Schedule 1 - Reportable Transactions - For the year ended December 31, 2024.....	21
Schedule 2 - Reportable Transactions - For the year ended December 31, 2023.....	22
Schedule 3 - Assets Held for Investment Purposes at the End of Plan Year (modified cash basis) - December 31, 2024.....	23
Schedule 4 - Assets Held for Investment Purposes at the End of Plan Year (modified cash basis) - December 31, 2023.....	24
 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, 2024 and 2023, 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, 2024 and 2023, stating that the certified investment information, as described in Note E to the financial statements, is complete and accurate.

INTEGRITY SERVICE EXPERIENCE

1470 Royal Palm Square Blvd. • Fort Myers, FL 33919-1049
Phone: (239) 939-2233 • Fax: (239) 939-0554 • www.hsctuscan.com

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

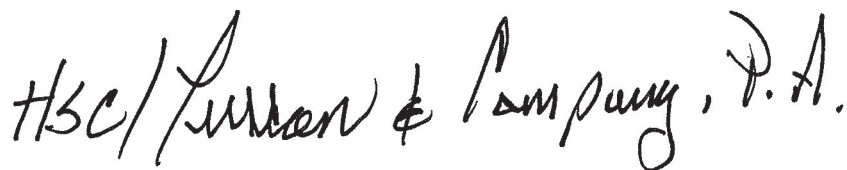
The supplementary schedules of Reportable Transactions and Assets Held for Investment Purposes (modified cash basis) are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting 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.

Plan Administrator
Youngquist Brothers, LLC 401(k) Plan
Page 5

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
July 28, 2025

**YOUNGQUIST BROTHERS, LLC 401(k) Plan
STATEMENTS OF NET ASSETS AVAILABLE
FOR PLAN BENEFITS (MODIFIED CASH BASIS)
December 31, 2024 and 2023**

ASSETS	<u>2024</u>	<u>2023</u>
Investments at fair value:		
John Hancock - Contract number 140412		
Pooled accounts	\$ 3,552,625	\$ 3,287,057
TOTAL INVESTMENTS	3,552,625	3,287,057
Receivables		
Participant contributions	-	20
Employer contributions	-	-
Notes receivable from participants	<u>224,978</u>	<u>253,453</u>
TOTAL RECEIVABLES	<u>224,978</u>	<u>253,473</u>
TOTAL ASSETS	<u>3,777,603</u>	<u>3,540,530</u>
LIABILITIES		
Excess Deferrals	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AT FAIR VALUE	3,777,603	3,540,530
Adjustment from fair value to contract value	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u>\$ 3,777,603</u>	<u>\$ 3,540,530</u>

The accompanying notes are an integral part of these financial statements.

YOUNGQUIST BROTHERS, LLC 401(k) Plan
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR PLAN BENEFITS (MODIFIED CASH BASIS)
Years ended December 31, 2024 and 2023

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	2024	2023
Investment income (loss) - John Hancock		
Interest on notes receivable from participants	\$ 16,878	\$ 12,983
Net realized gain (loss) including net appreciation (depreciation) in fair value of investments and interest and dividend income	453,843	438,778
TOTAL INVESTMENT INCOME (LOSS)	470,721	451,761
Contributions (Cash) - John Hancock		
Employee	520,534	504,461
Employer	824,213	951,713
Other (including Plan rollovers)	-	14,353
TOTAL CONTRIBUTIONS	1,344,747	1,470,527
TOTAL ADDITIONS (REDUCTIONS) TO NET ASSETS	1,815,468	1,922,288
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants including withdrawals and deemed distributions	1,502,463	588,269
Administrative expenses	75,932	63,364
TOTAL DEDUCTIONS FROM NET ASSETS	1,578,395	651,633
Net increase (decrease) in net assets	237,073	1,270,655
Net assets available for plan benefits:		
BEGINNING OF YEAR	3,540,530	2,269,875
END OF YEAR	\$ 3,777,603	\$ 3,540,530

The accompanying notes are an integral part of these financial statements.

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 single employer 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 \$23,000 and \$22,500 for calendar years 2024 and 2023, respectively. Certain participants age 50 and over may contribute \$7,500 and \$7,500 for the calendar years 2024 and 2023, 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, 2024 and 2023, 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, 2024 and 2023.

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, 2024 and 2023, such accounts allocated to participants who have withdrawn from the Plan but were not paid were \$651,982 and \$308,121, 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, 2024 and 2023. 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 value of each pooled separate account is 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 July 28, 2025, 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, 2024 or 2023.

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>			
		Fair Value	Quoted Prices in Active Markets for Identical Assets Level (1)	Observable Inputs Other Than Quoted Prices Level (2)	Significant Unobservable Inputs Level (3)
<u>2024</u>					
Pooled accounts	\$ 3,552,625	\$ 3,552,625	\$ -	\$ -	
Notes receivable	224,978	-	-	224,978	
TOTAL	<u>\$ 3,777,603</u>	<u>\$ 3,552,625</u>	<u>\$ -</u>	<u>\$ 224,978</u>	
<u>2023</u>					
Pooled accounts	\$ 3,287,057	\$ 3,287,057	\$ -	\$ -	
Notes receivable	253,453	-	-	253,453	
TOTAL	<u>\$ 3,540,510</u>	<u>\$ 3,287,057</u>	<u>\$ -</u>	<u>\$ 253,453</u>	

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

NOTE D - FAIR VALUE MEASUREMENTS, CONTINUED

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

	<u>2024</u>	<u>2023</u>
Beginning Balance	\$ 253,453	\$ 143,927
Additions - new loans issued	168,548	234,418
Deletions - new loan adjustments	(126,670)	(11,135)
Deletions - principal reduction	(71,323)	(50,130)
Participant loan - deemed distributions	-	(63,377)
Misc. adjustment	970	(250)
	<u>\$ 224,978</u>	<u>\$ 253,453</u>

YOUNGQUIST BROTHERS, LLC 401(k) Plan
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024 and 2023

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>	<u>2024</u>	<u>2023</u>
Pooled Accounts:		
American Funds 2065	\$ -	\$ 50
American Funds 2060	60	53
American Funds 2050	39,885	28,605
American Funds 2045	36,830	27,098
American Funds 2040	-	-
American Funds 2035	46,301	27,468
American Funds 2030	22,099	42,142
American Funds 2025	-	-
BlackRock LifePath Index 2065	195,538 *	221,186 *
BlackRock LifePath Index 2060	399,373 *	339,025 *
BlackRock LifePath Index 2055	530,310 *	329,611 *
BlackRock LifePath Index 2050	338,280 *	351,224 *
BlackRock LifePath Index 2045	260,281 *	161,856
BlackRock LifePath Index 2040	110,929	114,236
BlackRock LifePath Index 2035	127,948	181,727 *
BlackRock LifePath Index 2030	75,002	135,221
BlackRock LifePath Index 2025	705,560 *	812,856 *
BlackRock LifePath Index Ret	3,721	5,750
JH Multi-Index LS Growth	17,776	8,878
JH Multi-Index LS Balanced	82,200	51,230
JH Multi-Index LS Aggressive	-	22,863
Reliance MetLife Stable Value Fund	5,542	1,888
Fidelity Mid Cap Index Fund	33,851	32,170
Fidelity International Index	19,290	10,958
MFS Massachusetts Investors	10,829	6,098
Mid Cap Index Fund	40,250	37,011
Index 500	25,158	2,816
Real Estate Securities Fund	18,040	14,464
TIAA-CREF Small-Cap Blend Index	81,515	69,597
Blue Chip Growth Fund	57,268	84,128
TIAA-CREF Large-Cap Growth Index	114,419	73,730
TIAA-CREF Large-Cap Value Index	33,737	25,048
American Balanced Fund	-	-
John Hancock Disciplined Value	63,055	38,116
John Hancock Bond Fund	13,770	4,022
American Funds Balanced	9,392	-
PIMCO Real Return	5,118	3,997
PIMCO Invest Grade Credit Bond	23,030	17,151
Total Bond Market Fund	6,268	4,784
Total Investments at Fair Value	<u>\$ 3,552,625</u>	<u>\$ 3,287,057</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, 2024 and 2023, 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, 2024 and 2023.

NOTE F - NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable consist of loans to Plan participants of \$224,978 and \$253,453 as of December 31, 2024 and 2023, 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, 2024, 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>2024</u>	<u>2023</u>
Net Assets, beginning of year, January 1, per the financial statements - contract value (KTV)	\$ 3,540,530	\$ 2,269,875
Adjustment to fair value	-	-
Miscellaneous adjustment	<u>3</u>	<u>-</u>
Net assets, beginning of year, January 1, per Form 5500 (FV)	<u>\$ 3,540,533</u>	<u>\$ 2,269,875</u>

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

	<u>2024</u>	<u>2023</u>
Net Assets, end of year, December 31, per the financial statements - contract value (KTV)	\$ 3,777,603	\$ 3,540,530
Adjustment to fair value	-	-
Miscellaneous adjustment	-	3
Net Assets, end of year, December 31, per Form 5500 (FV)	<u>\$ 3,777,603</u>	<u>\$ 3,540,533</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>2024</u>	<u>2023</u>
Net increase (decrease) in Net Assets Available for Plan Benefits per the financial statements - contract value	\$ 237,073	\$ 1,270,655
Miscellaneous adjustment	(3)	-
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>\$ 237,070</u>	<u>\$ 1,270,655</u>

SUPPLEMENTARY SCHEDULES

YOUNGQUIST BROTHERS, LLC 401(k) Plan

EIN: 59-1836961

PLAN NUMBER: 001

SCHEDULE 1

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

For the year ended December 31, 2024

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

EIN: 59-1836961

PLAN NUMBER: 001

SCHEDULE 2

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

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, 2024

<u>IDENTITY OF ISSUER</u>		<u>DESCRIPTION OF INVESTMENT</u>	<u>COST (2)</u>	<u>FAIR VALUE</u>
John Hancock	(1)	American Funds 2065		\$ -
John Hancock	(1)	American Funds 2060		60
John Hancock	(1)	American Funds 2050		39,885
John Hancock	(1)	American Funds 2045		36,830
John Hancock	(1)	American Funds 2040		-
John Hancock	(1)	American Funds 2035		46,301
John Hancock	(1)	American Funds 2030		22,099
John Hancock	(1)	American Funds 2025		-
John Hancock	(1)	BlackRock LifePath Index 2065		195,538 *
John Hancock	(1)	BlackRock LifePath Index 2060		399,373 *
John Hancock	(1)	BlackRock LifePath Index 2055		530,310 *
John Hancock	(1)	BlackRock LifePath Index 2050		338,280 *
John Hancock	(1)	BlackRock LifePath Index 2045		260,281 *
John Hancock	(1)	BlackRock LifePath Index 2040		110,929
John Hancock	(1)	BlackRock LifePath Index 2035		127,948
John Hancock	(1)	BlackRock LifePath Index 2030		75,002
John Hancock	(1)	BlackRock LifePath Index 2025		705,560 *
John Hancock	(1)	BlackRock LifePath Index Ret		3,721
John Hancock	(1)	JH Multi-Index LS Growth		17,776
John Hancock	(1)	JH Multi-Index LS Balanced		82,200
John Hancock	(1)	JH Multi-Index LS Aggressive		-
John Hancock	(1)	Reliance MetLife Stable Value Fund		5,542
John Hancock	(1)	Fidelity Mid Cap Index Fund		33,851
John Hancock	(1)	Fidelity International Index		19,290
John Hancock	(1)	MFS Massachusetts Investors		10,829
John Hancock	(1)	Mid Cap Index Fund		40,250
John Hancock	(1)	Index 500		25,158
John Hancock	(1)	Real Estate Securities Fund		18,040
John Hancock	(1)	TIAA-CREF Small-Cap Blend Index		81,515
John Hancock	(1)	Blue Chip Growth Fund		57,268
John Hancock	(1)	TIAA-CREF Large-Cap Growth Index		114,419
John Hancock	(1)	TIAA-CREF Large-Cap Value Index		33,737
John Hancock	(1)	American Balanced Fund		-
John Hancock	(1)	John Hancock Disciplined Value		63,055
John Hancock	(1)	John Hancock Bond Fund		13,770
John Hancock	(1)	American Funds Balanced		9,392
John Hancock	(1)	PIMCO Real Return		5,118
John Hancock	(1)	PIMCO Invest Grade Credit Bond		23,030
John Hancock	(1)	Total Bond Market Fund		6,268
Participant Loans	(1)	Interest Rates of 4.25% - 9.5%	N/A	224,978
			-	<u>\$ 3,777,603</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 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.

YOUNGQUIST BROTHERS, LLC 401(k) Plan

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, 2023

<u>IDENTITY OF ISSUER</u>		<u>DESCRIPTION OF INVESTMENT</u>	<u>COST (2)</u>	<u>FAIR VALUE</u>
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>\$ 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.

HSC/Tuscan & Company, PA

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Page 1 of 2

INDEPENDENT AUDITOR'S REPORT TO MANAGEMENT

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

In planning and performing our audit of the financial statements and the supplementary schedules of the Youngquist Brothers, LLC 401(k) Plan (the "Plan") as of and for the year ended December 31, 2024, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We are, therefore, submitting for your review and consideration, recommendations designed to help the Plan make improvements in internal controls and achieve operational efficiencies as well as to report matters noted during our audit of the financial statements. Our comments reflect our desire to be of continuing assistance to the SalusCare 403(b) Plan (Plan Administrator).

INTEGRITY SERVICE EXPERIENCE

1470 Royal Palm Square Blvd. • Fort Myers, FL 33919-1049
Phone: (239) 939-2233 • Fax: (239) 939-0554 • www.hsctuscan.com

PRIOR YEAR COMMENTS THAT CONTINUE TO APPLY:

2023-1 Employee Contributions and Loan Payments Should be Remitted Timely to the Plan

During the audit, it was determined that the Plan Administrator did not remit participant contributions and Loan Payments to the Plan within the Department of Labor's (DOL) timing standards. Specifically, we noted that one (1) pay period of calendar year 2023 totaling \$10,090 contributions and loan payments were not timely remitted to the Plan within the DOL requirements. Where DOL requires that the Plan Administrator transfer participant contributions and loan payments to the Plan no later than 7 business days following the payday in which the amounts were received by the Plan Administrator (safe harbor rule).

We recommend that the Plan Administrator ensure the participant contributions and loan payments be remitted as soon as possible after the respective payroll period but not later than 7 business days.

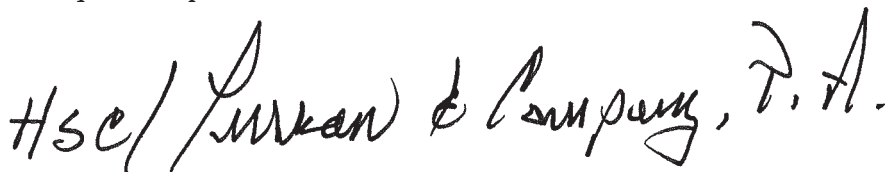
FY24 Year Addendum:

During the audit it was noted that all payments were remitted timely to the Plan. This comment appears to be resolved.

CURRENT YEAR COMMENTS:

There were no financially significant current year comments.

This report is intended solely for the information and use of management, the Plan Administrator and others within the Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

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
July 28, 2025