

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 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, the first return/report, the final return/report, an amended return/report, a short plan year return/report.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, special extension, the DFVC program.
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: PARK STREET MANAGEMENT, INC. 401(K)
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/2017
2a Plan sponsor's name (employer, if for a single-employer plan): PARK STREET MANAGEMENT, INC.
2b Employer Identification Number (EIN): 83-3236087
2c Plan Sponsor's telephone number: 931-201-2899
2d Business code (see instructions): 541990

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

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	884
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)	581
	6a(2)	1281
	6b	44
	6c	278
	6d	1603
	6e	1
	6f	1604
	6g(1)	702
6g(2)	892	
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 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

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>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>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan PARK STREET MANAGEMENT, INC. 401(K)</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 PARK STREET MANAGEMENT, INC.</p>	<p>D Employer Identification Number (EIN) 83-3236087</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
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(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
71-0294708	86509	DH1968	892	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</p> <p style="text-align: center;">0</p>	<p>(b) Total amount of fees paid</p> <p style="text-align: center;">0</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II	Investment and Annuity Contract Information	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
4	Current value of plan's interest under this contract in the general account at year end	399646
5	Current value of plan's interest under this contract in separate accounts at year end.....	
6	Contracts With Allocated Funds:	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	6b
c	Premiums due but unpaid at the end of the year	6c
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d
e	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input checked="" type="checkbox"/> other ▶ GROUP PENSION FUNDING	
b	Balance at the end of the previous year	7b 230747
c	(1) Contributions deposited during the year	7c(1) 145711
	(2) Dividends and credits.....	7c(2)
	(3) Interest credited during the year.....	7c(3) 4604
	(4) Transferred from separate account	7c(4)
	(5) Other (specify below)..... ▶ *	7c(5) 103571
	(6) Total additions	7c(6) 253886
d	Total of balance and additions (add lines 7b and 7c(6))	7d 484633
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1) 81026
	(2) Administration charge made by carrier.....	7e(2) 3041
	(3) Transferred to separate account	7e(3)
	(4) Other (specify below)..... ▶ **	7e(4) 920
(5) Total deductions	7e(5) 84987	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f 399646

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

A Name of plan PARK STREET MANAGEMENT, INC. 401(K)	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PARK STREET MANAGEMENT, INC.	D Employer Identification Number (EIN) 83-3236087	

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
26	SERVICE PROVIDER	131131	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)

CBIZ INVESTMENT ADVISORY SERVICES,

81-3968784

(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?
26 99	SERVICE PROVIDER	3916	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	38166	Yes <input type="checkbox"/> No <input checked="" 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
CBIZ INVESTMENT ADVISORY SERVICES,	99	38166

(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.	
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	OTHER FEES	

(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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan PARK STREET MANAGEMENT, INC. 401(K)	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 PARK STREET MANAGEMENT, INC.	D Employer Identification Number (EIN) 83-3236087

Part I	Asset and Liability Statement
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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)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	370445
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9898698
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	230747
(15) Other	1c(15)	533630

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	10499890	17641245
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	10499890	17641245

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)	1011858	
(B) Participants.....	2a(1)(B)	2037115	
(C) Others (including rollovers).....	2a(1)(C)	4489498	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7538471
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)	33161	
(F) Other.....	2b(1)(F)	4604	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		37765
(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)	607734	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		607734
(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)		
(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)		732161
c Other income	2c		788
d Total income. Add all income amounts in column (b) and enter total.....	2d		8916919

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1640127	
(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)		1640127
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		183
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	131993	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	1061	
(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)	2200	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		135254
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1775564

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		7141355
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: **JESSON, OSLIN & ASSOCIATES, LLP**

(2) EIN: **04-3442418**

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		300000
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.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>PARK STREET MANAGEMENT, INC. 401(K)</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PARK STREET MANAGEMENT, INC.</u>	D Employer Identification Number (EIN) <u>83-3236087</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	
---	--

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): 71-0294708

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 Q702844A.

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

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INDEPENDENT AUDITOR'S REPORT

To: The Board of Trustees
Park Street Management Inc 401(k) Profit Sharing Plan and Trust
2350 W O Smith Drive,
Lawrenceburg, TN 38464

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

We have performed audits of the accompanying financial statements of Park Street Management Inc 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for plan benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for plan benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Park Street Management Inc 401(k) Profit Sharing Plan and Trust's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024, and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects,

INDEPENDENT AUDITOR'S REPORT (Continued)

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 Park Street Management Inc 401(k) Profit Sharing Plan and Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Park Street Management Inc 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material

INDEPENDENT AUDITOR'S REPORT (Continued)

misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Park Street Management Inc 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Park Street Management Inc 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

INDEPENDENT AUDITOR'S REPORT (Continued)

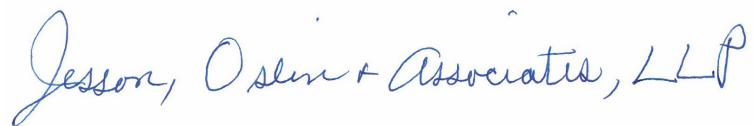
Supplemental Schedule Required by ERISA

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

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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



Jesson, Oslin & Associates, LLP
Certified Public Accountants

Milton, Massachusetts
October 15, 2025

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments, at fair value	\$ 17,107,615	\$ 10,129,445
Receivables:		
Notes receivable from participants	533,630	370,445
Net assets available for plan benefits	\$ 17,641,245	\$ 10,499,890

See accompanying notes to financial statements

**PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
Additions:		
Investment income:		
Interest and dividends	\$ 612,338	\$ 282,213
Net appreciation in fair value of investments	732,949	1,364,058
Total investment income	1,345,287	1,646,271
Interest income on notes receivable from participants	33,161	28,411
Contributions:		
Participants	2,037,115	1,941,055
Employer	1,011,858	993,274
Rollovers	4,489,498	57,928
Total contributions	7,538,471	2,992,257
Total additions	8,916,919	4,666,939
Deductions:		
Benefit payments	1,640,127	1,459,737
Corrective distributions	183	19
Administrative expenses	135,254	78,123
Total deductions	1,775,564	1,537,879
Net increase	7,141,355	3,129,060
Net assets available for plan benefits, beginning of year	10,499,890	7,370,830
Net assets available for plan benefits, end of year	\$ 17,641,245	\$ 10,499,890

See accompanying notes to financial statements

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Park Street Management Inc 401(k) Profit Sharing Plan and Trust is provided for general purposes only. Participants should refer to the Plan agreement for more complete information. The Plan is a defined contribution savings and profit-sharing plan subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was initially effective on January 1, 2020 and restated effective October 1, 2024. Park Street Management Inc. is the plan administrator. Below are the Participating Employers under a controlled group, whose plans assets have been included:

- Park Street Management Inc
- Cabinets To Go LLC
- Southwind Building Products LLC
- NEWGH LLC
- MSW Power Corporation
- LUMLIQ2 LLC
- Vignobles Sullivan LLC

Eligibility

Employees who have attained the age of twenty-one (21) and three (3) months of service are eligible for participation in the Plan. A participant shall be entitled to Elective deferral, discretionary (safe harbor) matching contribution and the employer profit sharing contribution, if they meet the eligibility requirement above.

Contributions

- a. Participant catch-up contributions

The Plan provides that participants who are projected to be age 50 or older by the end of the taxable year and who are making Deferral Contributions to the Plan may also make a catch-up contribution of up to \$7,500 for 2024 (and thereafter as adjusted by the Secretary of the Treasury).

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN (continued)

b. Regular deferral contributions

Participants may elect to defer a percentage of their eligible compensation into the Plan after they satisfy the Plan's eligibility requirements. For pre-tax contributions being withheld from participants compensation, the percentage they can defer is subject to an annual limit of the lesser of 92.00% of eligible compensation or \$23,000 for 2024 (and adjusted thereafter by the Secretary of the Treasury) for each calendar year. The participant will be eligible to designate some or all of their Deferral Contribution as a Roth Deferral Contribution at the time they make their deferral election.

c. Company safe harbor matching contributions

Participants are eligible for discretionary matching contribution. The Company will make a safe harbor matching contribution to each eligible participants account as follows:

Base Rate: For elective deferrals up to 3%, the Company will match 100% of the amount.

Tier 2: For elective deferrals greater than 3% but less than or equal to 5%, the Company will match 50% of the amount.

For the years ending December 31, 2024 and 2023, the company match was made in the amount of \$1,011,858 and \$993,274 respectively.

d. Employer profit sharing contributions

The Company at the discretion of the board of directors may make nonelective contributions on behalf of eligible participants. You must complete at least three (3) months of service during the Plan and be employed as of the last day of the plan year to be eligible. For the years ending December 31, 2024 and 2023, no discretionary company contributions were made.

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions and (b) Plan earnings.

Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN (continued)

Vesting

A participant is always one hundred percent (100%) vested in their contributions and the earnings thereon.

Participants become vested in Employer safe-harbor matching contributions at 100%, immediately upon enrolling in the plan

In the event of death or disability, the participant shall immediately become 100% vested.

Forfeitures

If an eligible employee terminates employment and does not have a vested right to one hundred percent (100%) of the amount standing to the credit of his account, then the amount standing to the credit of his participant account in which participant is not vested shall be forfeited at the end of the plan year. Forfeitures shall be used to reduce future company matching contributions or pay the administrative expenses of the Plan.

At December 31, 2024 and 2023, forfeited non-vested accounts totaled \$1,311 and \$349 respectively.

For the years ended December 31, 2024 and 2023, forfeiture amounts of \$10 and \$0 were used to reduce administrative expenses or employer contributions of the Plan, respectively.

Distribution of benefits

a. Vested benefits

Benefits are payable to the eligible employee, or the eligible employee's beneficiary, upon his/her death, disability, retirement or other severance of service.

b. Death, disability or retirement

On termination of service due to death, disability or retirement, a participant will receive a lump-sum distribution equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, a participant may receive the value of vested interest in his or her account as a lump-sum distribution. Benefits are recorded when paid.

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN (continued)

c. Withdrawals during employment

Withdrawals from that portion of an eligible employee's account which is fully vested may be made after the attainment of age 59½ or upon demonstration of financial hardship.

d. Notes receivable - participants loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested interest in the Plan. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

Participant can take maximum of 2 loans at a time as long as it is within the permissible vested limit.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Use of estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of accounting

The financial statements of the plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment valuation

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (continued)

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

Uncertain tax positions

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position more likely than not would not be sustained upon examination by the various tax authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax years in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2021.

NOTE 3 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for plan 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 the fair value of certain financial instruments could result in a different fair value at the reporting date.

Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, 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 in active markets that the plan has the ability to access and have the highest priority; Level 2 inputs to the valuation methodology include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, inputs other than quoted markets that are observable for the asset, inputs that are derived from observable market data by correlation or other means; and Level 3 inputs are unobservable 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.

Certain investments are measured at fair value using the net asset value ("NAV") per share (or its equivalent) as a practical expedient and are not categorized in the fair value hierarchy.

**PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 3 - FAIR VALUE MEASUREMENTS (continued)

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

Fair Value Measurements Using:

<u>December 31, 2024</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments measured at net asset value</u>
Mutual Funds	\$ 16,707,969	\$ 16,707,969	\$ -	\$ -	\$ -
Common Collective Trust	399,646	-	-	-	399,646
Investments at fair value	\$ 17,107,615	\$ 16,707,969	\$ -	\$ -	\$ 399,646

<u>December 31, 2023</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments measured at net asset value</u>
Mutual Funds	\$ 9,898,698	\$ 9,898,698	\$ -	\$ -	\$ -
Common Collective Trust	230,747	-	-	-	230,747
Investments at fair value	\$ 10,129,445	\$ 9,898,698	\$ -	\$ -	\$ 230,747

The following table summarizes the investments measured at fair value based on the NAV per share as a practical expedient as of December 31, 2024:

	<u>Fair value at December 31, 2024</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If currently eligible)</u>	<u>Redemption Notice Period</u>
Voya Fixed Account (4450)	\$ 399,646	N/A	Daily	None
	<u>\$ 399,646</u>			

**PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 3 - FAIR VALUE MEASUREMENTS (continued)

The following table summarizes the investments measured at fair value based on the NAV per share as a practical expedient as of December 31, 2023:

	<u>Fair value at December 31, 2023</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If currently eligible)</u>	<u>Redemption Notice Period</u>
Voya Fixed Account (4450)	\$ 230,747	N/A	Daily	None
	<u>\$ 230,747</u>			

Common collective trusts

Valued at the net asset value (“NAV”) per share (or its equivalent) based on information reported by the investment advisor using audited financial statements of the collective trust at year-end. The NAV is used as a practical expedient to estimate fair value. NAV is based on the fair value of the underlying investments held by the trust. The collective trust’s NAV represents fair value since this is the amount at which the Plan transacts with the trust. Plan management believes that the value of the collective trust of \$399,646 and \$230,747 are reasonably stated and that no adjustment to NAV as of December 31, 2024 and 2023, is required.

Notes receivable – participant loans:

Participant notes receivables are measured at their unpaid balance plus any accrued but unpaid interest and are secured by the balance in the respective participant’s account. A receivable is considered past due if payment has not been received within stated terms. Delinquent participant loans are reclassified as distributions based on the terms of the plan document.

NOTE 4 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The Company, acting in its capacity as the Plan administrator, has elected the method of annual reporting compliance permitted by 29 CFR 2520. 103-8 of the Department of Labor’s Rules and regulations for Reporting and Disclosure under ERISA.

The following is a summary of the investment assets, investment transactions and investment income regarding the Plan as of December 31, 2024 and 2023 and for the years then ended included in the Plan’s financial statements and supplemental schedule that was prepared or derived from information provided by Voya Institutional Trust Company (Voya). Voya is the record keeper, trustee and custodian effective February 22, 2023.

**PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 4 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (continued)

Prior to February 22, 2023, Mid Atlantic Trust Company was the trustee and custodian and Paychex was the recordkeeper. The company has obtained certifications from the trustee that such information is complete and accurate.

Information relating to investments held by the trustee is as follows:

	<u>2024</u>	<u>2023</u>
Investments, at fair value	\$ 17,107,615	\$ 10,129,445
Notes receivable from participants	\$ 533,630	\$ 370,445

The following was also certified by the custodian for the years ended December 31, 2024, and 2023:

	<u>2024</u>	<u>2023</u>
Interest and dividends	\$ 612,338	\$ 282,213
Net appreciation in fair value of investments	\$ 732,949	\$ 1,364,058
Interest income on notes receivable from participants	\$ 33,161	\$ 28,411

NOTE 5 - PLAN TAX STATUS

The Internal Revenue Service has determined and informed the Company that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter as of June 30, 2020. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 6 - RISK AND UNCERTAINTIES

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

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 7 - RELATED PARTY TRANSACTIONS

Plan investments are shares of mutual funds and stable value fund (common collective trusts) managed by Voya Institutional Trust Company. Voya is the recordkeeper, trustee and custodian effective February 22, 2023. Prior to February 22, 2023, Mid Atlantic Trust Company was the trustee and custodian and Paychex was the recordkeeper. Therefore, these transactions qualify as party-in-interest. Participant loans are also considered as related party transactions.

NOTE 8 - PLAN TERMINATION

Although the employer has not expressed any intent to terminate their participation in the Plan, the Employee Retirement Income Security Act of 1974 (ERISA) requires that the results of a termination of the Plan be stated. The Plan provides that the net assets available for plan benefits shall be allocated among the participants based on full vesting and beneficiaries of the Plan in the order provided for in ERISA.

NOTE 9 - SUBSEQUENT EVENTS

The Plan and its sponsor have evaluated subsequent events through October 15, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
PLAN NUMBER: 001
EIN: 26-2367343
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS HELD (AT END OF YEAR)
December 31, 2024

(a)	(b) Identity of issues, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Common Collective Trust:			
**	Voya	Voya Fixed Account (4450)	*	\$ 399,646
	Mutual Funds:			
	American Funds	American Funds EuroPacific Growth R6	*	308,549
	American Funds	American Funds New World R6	*	168,869
	JP Morgan	JP Morgan Small Cap Value Fund R6	*	33,976
	JP Morgan	JP Morgan Mid Cap Growth Fund R6	*	208,330
	MFS	MFS Mid Cap Value Fund R6	*	20,358
	Alliance Bernstein	AB Small Cap Growth Prt Z	*	106,220
	Fidelity	Fidelity Small Cap Index Fund	*	276,950
	Fidelity	Fidelity Mid Cap Index Fund	*	103,122
	JP Morgan	JP Morgan Large Cap Growth Fund R6	*	815,930
	John Hancock	John Hancock Disciplined Value Fund	*	330,853
	Fidelity	Fidelity 500 Index Fund	*	1,148,273
	Vanguard	Vanguard Balanced Index Fund Adm	*	106,499
	American Funds	American Funds 2010 Target Date R6	*	46,587
	American Funds	American Funds 2015 Target Date R6	*	75,631
	American Funds	American Funds 2020 Target Date R6	*	429,609
	American Funds	American Funds 2025 Target Date R6	*	1,086,886
	American Funds	American Funds 2030 Target Date R6	*	2,836,129
	American Funds	American Funds 2035 Target Date R6	*	2,175,438
	American Funds	American Funds 2040 Target Date R6	*	1,404,024
	American Funds	American Funds 2045 Target Date R6	*	1,440,553
	American Funds	American Funds 2050 Target Date R6	*	1,046,837
	American Funds	American Funds 2055 Target Date R6	*	1,107,348
	American Funds	American Funds 2060 Target Date R6	*	590,917
	American Funds	American Funds 2065 Target Date R6	*	82,880
	American Funds	American Funds 2070 Target Date R6	*	183
	Fidelity	Fidelity Adv Total Bond Fund Z	*	392,297
	Fidelity	Fidelity US Bond Index Fund	*	363,000
**	Voya	Voya Gov Money Market Fund A	*	1,721
				<u>16,707,969</u>
**	Participant loans	Various interest rates and maturities (3.25% to 8.50%)	-0-	533,630
				<u>\$17,641,245</u>

* Cost information not required for participant directed investments

** Related party transactions

See accompanying notes and independent auditor's report.



Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets

(Held at End of Year)

PARK STREET MANAGEMENT, INC. 401(K) PLAN

EIN#83-3236087

Plan# 001

As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
	AB Small Cap Grw Port Z	Registered Investment Company		\$106,220
	American Funds 2010 T Date R6	Registered Investment Company		\$46,587
	American Funds 2015 T Date R6	Registered Investment Company		\$75,631
	American Funds 2020 T Date R6	Registered Investment Company		\$429,608
	American Funds 2025 T Date R6	Registered Investment Company		\$1,086,886
	American Funds 2030 T Date R6	Registered Investment Company		\$2,836,129
	American Funds 2035 T Date R6	Registered Investment Company		\$2,175,438
	American Funds 2040 T Date R6	Registered Investment Company		\$1,404,024
	American Funds 2045 T Date R6	Registered Investment Company		\$1,440,553
	American Funds 2050 T Date R6	Registered Investment Company		\$1,046,837
	American Funds 2055 T Date R6	Registered Investment Company		\$1,107,347
	American Funds 2060 T Date R6	Registered Investment Company		\$590,917
	American Funds 2065 T Date R6	Registered Investment Company		\$82,880
	American Funds 2070 R6	Registered Investment Company		\$183
	American Funds EuroPacific R6	Registered Investment Company		\$308,549
	American Funds New World R6	Registered Investment Company		\$168,869
	Fid US Bd Id Fd	Registered Investment Company		\$363,000
	Fidelity 500 Index Fund	Registered Investment Company		\$1,148,272
	Fidelity Adv Ttl Bnd Fd Z	Registered Investment Company		\$392,297
	Fidelity Mid Cap Idx Fd	Registered Investment Company		\$103,122
	Fidelity Sm Cp Ind Fd	Registered Investment Company		\$276,950
	JPMorgan LgCp Grw Fnd R6	Registered Investment Company		\$815,930



Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets

(Held at End of Year)

PARK STREET MANAGEMENT, INC. 401(K) PLAN

EIN#83-3236087

Plan# 001

	JPMorgan Mid Cap Growth Fd R6	Registered Investment Company		\$208,330
	JPMorgan SmCp Value Fund R6	Registered Investment Company		\$33,976
	John Hanck Disciplined VI F R6	Registered Investment Company		\$330,853
	MFS Mid Cap Value Fund R6	Registered Investment Company		\$20,358
	Vangrd Balanced Index Fnd Adm	Registered Investment Company		\$106,499
*	Voya Fixed Account (4450)	Insurance Company General Account		\$399,646
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$1,721
	LOAN FUND	Participant Loans - Rates 3.25% to 8.50%		\$533,630
		TOTAL		\$17,641,245

* denotes party-in-interest

Column (d) is not required as the Plan investments are totally participant directed.

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

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INDEPENDENT AUDITOR'S REPORT

To: The Board of Trustees
Park Street Management Inc 401(k) Profit Sharing Plan and Trust
2350 W O Smith Drive,
Lawrenceburg, TN 38464

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

We have performed audits of the accompanying financial statements of Park Street Management Inc 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for plan benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for plan benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Park Street Management Inc 401(k) Profit Sharing Plan and Trust's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024, and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects,

INDEPENDENT AUDITOR'S REPORT (Continued)

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 Park Street Management Inc 401(k) Profit Sharing Plan and Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Park Street Management Inc 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material

INDEPENDENT AUDITOR'S REPORT (Continued)

misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Park Street Management Inc 401(k) Profit Sharing Plan and Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Park Street Management Inc 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

INDEPENDENT AUDITOR'S REPORT (Continued)

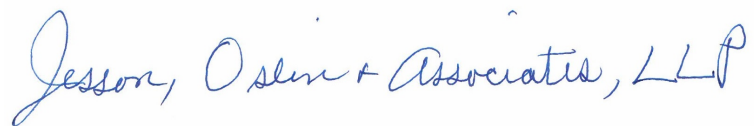
Supplemental Schedule Required by ERISA

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

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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



Jesson, Oslin & Associates, LLP
Certified Public Accountants

Milton, Massachusetts
October 15, 2025

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments, at fair value	\$ 17,107,615	\$ 10,129,445
Receivables:		
Notes receivable from participants	533,630	370,445
Net assets available for plan benefits	\$ 17,641,245	\$ 10,499,890

See accompanying notes to financial statements

**PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
Additions:		
Investment income:		
Interest and dividends	\$ 612,338	\$ 282,213
Net appreciation in fair value of investments	732,949	1,364,058
Total investment income	1,345,287	1,646,271
Interest income on notes receivable from participants	33,161	28,411
Contributions:		
Participants	2,037,115	1,941,055
Employer	1,011,858	993,274
Rollovers	4,489,498	57,928
Total contributions	7,538,471	2,992,257
Total additions	8,916,919	4,666,939
Deductions:		
Benefit payments	1,640,127	1,459,737
Corrective distributions	183	19
Administrative expenses	135,254	78,123
Total deductions	1,775,564	1,537,879
Net increase	7,141,355	3,129,060
Net assets available for plan benefits, beginning of year	10,499,890	7,370,830
Net assets available for plan benefits, end of year	\$ 17,641,245	\$ 10,499,890

See accompanying notes to financial statements

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Park Street Management Inc 401(k) Profit Sharing Plan and Trust is provided for general purposes only. Participants should refer to the Plan agreement for more complete information. The Plan is a defined contribution savings and profit-sharing plan subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was initially effective on January 1, 2020 and restated effective October 1, 2024. Park Street Management Inc. is the plan administrator. Below are the Participating Employers under a controlled group, whose plans assets have been included:

- Park Street Management Inc
- Cabinets To Go LLC
- Southwind Building Products LLC
- NEWGH LLC
- MSW Power Corporation
- LUMLIQ2 LLC
- Vignobles Sullivan LLC

Eligibility

Employees who have attained the age of twenty-one (21) and three (3) months of service are eligible for participation in the Plan. A participant shall be entitled to Elective deferral, discretionary (safe harbor) matching contribution and the employer profit sharing contribution, if they meet the eligibility requirement above.

Contributions

- a. Participant catch-up contributions

The Plan provides that participants who are projected to be age 50 or older by the end of the taxable year and who are making Deferral Contributions to the Plan may also make a catch-up contribution of up to \$7,500 for 2024 (and thereafter as adjusted by the Secretary of the Treasury).

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN (continued)

b. Regular deferral contributions

Participants may elect to defer a percentage of their eligible compensation into the Plan after they satisfy the Plan's eligibility requirements. For pre-tax contributions being withheld from participants compensation, the percentage they can defer is subject to an annual limit of the lesser of 92.00% of eligible compensation or \$23,000 for 2024 (and adjusted thereafter by the Secretary of the Treasury) for each calendar year. The participant will be eligible to designate some or all of their Deferral Contribution as a Roth Deferral Contribution at the time they make their deferral election.

c. Company safe harbor matching contributions

Participants are eligible for discretionary matching contribution. The Company will make a safe harbor matching contribution to each eligible participants account as follows:

Base Rate: For elective deferrals up to 3%, the Company will match 100% of the amount.

Tier 2: For elective deferrals greater than 3% but less than or equal to 5%, the Company will match 50% of the amount.

For the years ending December 31, 2024 and 2023, the company match was made in the amount of \$1,011,858 and \$993,274 respectively.

d. Employer profit sharing contributions

The Company at the discretion of the board of directors may make nonelective contributions on behalf of eligible participants. You must complete at least three (3) months of service during the Plan and be employed as of the last day of the plan year to be eligible. For the years ending December 31, 2024 and 2023, no discretionary company contributions were made.

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions and (b) Plan earnings.

Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN (continued)

Vesting

A participant is always one hundred percent (100%) vested in their contributions and the earnings thereon.

Participants become vested in Employer safe-harbor matching contributions at 100%, immediately upon enrolling in the plan

In the event of death or disability, the participant shall immediately become 100% vested.

Forfeitures

If an eligible employee terminates employment and does not have a vested right to one hundred percent (100%) of the amount standing to the credit of his account, then the amount standing to the credit of his participant account in which participant is not vested shall be forfeited at the end of the plan year. Forfeitures shall be used to reduce future company matching contributions or pay the administrative expenses of the Plan.

At December 31, 2024 and 2023, forfeited non-vested accounts totaled \$1,311 and \$349 respectively.

For the years ended December 31, 2024 and 2023, forfeiture amounts of \$10 and \$0 were used to reduce administrative expenses or employer contributions of the Plan, respectively.

Distribution of benefits

a. Vested benefits

Benefits are payable to the eligible employee, or the eligible employee's beneficiary, upon his/her death, disability, retirement or other severance of service.

b. Death, disability or retirement

On termination of service due to death, disability or retirement, a participant will receive a lump-sum distribution equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, a participant may receive the value of vested interest in his or her account as a lump-sum distribution. Benefits are recorded when paid.

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN (continued)

c. Withdrawals during employment

Withdrawals from that portion of an eligible employee's account which is fully vested may be made after the attainment of age 59½ or upon demonstration of financial hardship.

d. Notes receivable - participants loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested interest in the Plan. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

Participant can take maximum of 2 loans at a time as long as it is within the permissible vested limit.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Use of estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of accounting

The financial statements of the plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment valuation

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (continued)

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

Uncertain tax positions

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position more likely than not would not be sustained upon examination by the various tax authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax years in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2021.

NOTE 3 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for plan 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 the fair value of certain financial instruments could result in a different fair value at the reporting date.

Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, 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 in active markets that the plan has the ability to access and have the highest priority; Level 2 inputs to the valuation methodology include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, inputs other than quoted markets that are observable for the asset, inputs that are derived from observable market data by correlation or other means; and Level 3 inputs are unobservable 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.

Certain investments are measured at fair value using the net asset value ("NAV") per share (or its equivalent) as a practical expedient and are not categorized in the fair value hierarchy.

**PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 3 - FAIR VALUE MEASUREMENTS (continued)

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

Fair Value Measurements Using:

December 31, 2024	Total	Level 1	Level 2	Level 3	Investments measured at net asset value
Mutual Funds	\$ 16,707,969	\$ 16,707,969	\$ -	\$ -	\$ -
Common Collective Trust	399,646	-	-	-	399,646
Investments at fair value	\$ 17,107,615	\$ 16,707,969	\$ -	\$ -	\$ 399,646

December 31, 2023	Total	Level 1	Level 2	Level 3	Investments measured at net asset value
Mutual Funds	\$ 9,898,698	\$ 9,898,698	\$ -	\$ -	\$ -
Common Collective Trust	230,747	-	-	-	230,747
Investments at fair value	\$ 10,129,445	\$ 9,898,698	\$ -	\$ -	\$ 230,747

The following table summarizes the investments measured at fair value based on the NAV per share as a practical expedient as of December 31, 2024:

	Fair value at December 31, 2024	Unfunded Commitments	Redemption Frequency (If currently eligible)	Redemption Notice Period
Voya Fixed Account (4450)	\$ 399,646	N/A	Daily	None
	<u>\$ 399,646</u>			

**PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 3 - FAIR VALUE MEASUREMENTS (continued)

The following table summarizes the investments measured at fair value based on the NAV per share as a practical expedient as of December 31, 2023:

	Fair value at December 31, 2023	Unfunded Commitments	Redemption Frequency (If currently eligible)	Redemption Notice Period
Voya Fixed Account (4450)	\$ 230,747	N/A	Daily	None
	\$ 230,747			

Common collective trusts

Valued at the net asset value (“NAV”) per share (or its equivalent) based on information reported by the investment advisor using audited financial statements of the collective trust at year-end. The NAV is used as a practical expedient to estimate fair value. NAV is based on the fair value of the underlying investments held by the trust. The collective trust’s NAV represents fair value since this is the amount at which the Plan transacts with the trust. Plan management believes that the value of the collective trust of \$399,646 and \$230,747 are reasonably stated and that no adjustment to NAV as of December 31, 2024 and 2023, is required.

Notes receivable – participant loans:

Participant notes receivables are measured at their unpaid balance plus any accrued but unpaid interest and are secured by the balance in the respective participant’s account. A receivable is considered past due if payment has not been received within stated terms. Delinquent participant loans are reclassified as distributions based on the terms of the plan document.

NOTE 4 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The Company, acting in its capacity as the Plan administrator, has elected the method of annual reporting compliance permitted by 29 CFR 2520. 103-8 of the Department of Labor’s Rules and regulations for Reporting and Disclosure under ERISA.

The following is a summary of the investment assets, investment transactions and investment income regarding the Plan as of December 31, 2024 and 2023 and for the years then ended included in the Plan’s financial statements and supplemental schedule that was prepared or derived from information provided by Voya Institutional Trust Company (Voya). Voya is the record keeper, trustee and custodian effective February 22, 2023.

**PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 4 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (continued)

Prior to February 22, 2023, Mid Atlantic Trust Company was the trustee and custodian and Paychex was the recordkeeper. The company has obtained certifications from the trustee that such information is complete and accurate.

Information relating to investments held by the trustee is as follows:

	<u>2024</u>	<u>2023</u>
Investments, at fair value	\$ 17,107,615	\$ 10,129,445
Notes receivable from participants	\$ 533,630	\$ 370,445

The following was also certified by the custodian for the years ended December 31, 2024, and 2023:

	<u>2024</u>	<u>2023</u>
Interest and dividends	\$ 612,338	\$ 282,213
Net appreciation in fair value of investments	\$ 732,949	\$ 1,364,058
Interest income on notes receivable from participants	\$ 33,161	\$ 28,411

NOTE 5 - PLAN TAX STATUS

The Internal Revenue Service has determined and informed the Company that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter as of June 30, 2020. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 6 - RISK AND UNCERTAINTIES

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

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 7 - RELATED PARTY TRANSACTIONS

Plan investments are shares of mutual funds and stable value fund (common collective trusts) managed by Voya Institutional Trust Company. Voya is the recordkeeper, trustee and custodian effective February 22, 2023. Prior to February 22, 2023, Mid Atlantic Trust Company was the trustee and custodian and Paychex was the recordkeeper. Therefore, these transactions qualify as party-in-interest. Participant loans are also considered as related party transactions.

NOTE 8 - PLAN TERMINATION

Although the employer has not expressed any intent to terminate their participation in the Plan, the Employee Retirement Income Security Act of 1974 (ERISA) requires that the results of a termination of the Plan be stated. The Plan provides that the net assets available for plan benefits shall be allocated among the participants based on full vesting and beneficiaries of the Plan in the order provided for in ERISA.

NOTE 9 - SUBSEQUENT EVENTS

The Plan and its sponsor have evaluated subsequent events through October 15, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

PARK STREET MANAGEMENT INC 401(K) PROFIT SHARING PLAN AND TRUST
PLAN NUMBER: 001
EIN: 26-2367343
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS HELD (AT END OF YEAR)
December 31, 2024

(a)	(b) Identity of issues, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Common Collective Trust:			
**	Voya	Voya Fixed Account (4450)	*	\$ 399,646
	Mutual Funds:			
	American Funds	American Funds EuroPacific Growth R6	*	308,549
	American Funds	American Funds New World R6	*	168,869
	JP Morgan	JP Morgan Small Cap Value Fund R6	*	33,976
	JP Morgan	JP Morgan Mid Cap Growth Fund R6	*	208,330
	MFS	MFS Mid Cap Value Fund R6	*	20,358
	Alliance Bernstein	AB Small Cap Growth Prt Z	*	106,220
	Fidelity	Fidelity Small Cap Index Fund	*	276,950
	Fidelity	Fidelity Mid Cap Index Fund	*	103,122
	JP Morgan	JP Morgan Large Cap Growth Fund R6	*	815,930
	John Hancock	John Hancock Disciplined Value Fund	*	330,853
	Fidelity	Fidelity 500 Index Fund	*	1,148,273
	Vanguard	Vanguard Balanced Index Fund Adm	*	106,499
	American Funds	American Funds 2010 Target Date R6	*	46,587
	American Funds	American Funds 2015 Target Date R6	*	75,631
	American Funds	American Funds 2020 Target Date R6	*	429,609
	American Funds	American Funds 2025 Target Date R6	*	1,086,886
	American Funds	American Funds 2030 Target Date R6	*	2,836,129
	American Funds	American Funds 2035 Target Date R6	*	2,175,438
	American Funds	American Funds 2040 Target Date R6	*	1,404,024
	American Funds	American Funds 2045 Target Date R6	*	1,440,553
	American Funds	American Funds 2050 Target Date R6	*	1,046,837
	American Funds	American Funds 2055 Target Date R6	*	1,107,348
	American Funds	American Funds 2060 Target Date R6	*	590,917
	American Funds	American Funds 2065 Target Date R6	*	82,880
	American Funds	American Funds 2070 Target Date R6	*	183
	Fidelity	Fidelity Adv Total Bond Fund Z	*	392,297
	Fidelity	Fidelity US Bond Index Fund	*	363,000
**	Voya	Voya Gov Money Market Fund A	*	1,721
				<u>16,707,969</u>
**	Participant loans	Various interest rates and maturities (3.25% to 8.50%)	-0-	533,630
				<u>\$17,641,245</u>

* Cost information not required for participant directed investments

** Related party transactions

See accompanying notes and independent auditor's report.