

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>WESTERN PARTITIONS, INC. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/1978</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>05/01/1978</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>05/01/1978</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>WESTERN PARTITIONS, INC.</u> <u>26055 SW CANYON CREEK ROAD</u> <u>WILSONVILLE, OR 97070</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>93-0655225</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>503-620-1600</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>423400</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>93-0655225</u>	2c Plan Sponsor's telephone number <u>503-620-1600</u>	2d Business code (see instructions) <u>423400</u>	
2b Employer Identification Number (EIN) <u>93-0655225</u>					
2c Plan Sponsor's telephone number <u>503-620-1600</u>					
2d Business code (see instructions) <u>423400</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/22/2022	ANGELA S. ROACH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	179
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	145
a(2) Total number of active participants at the end of the plan year		6a(2)	143
b Retired or separated participants receiving benefits.....		6b	2
c Other retired or separated participants entitled to future benefits		6c	36
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	181
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	
f Total. Add lines 6d and 6e		6f	181
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	180
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	13
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: 2A 2E 2F 2G 2J 2K 2R 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan WESTERN PARTITIONS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN PARTITIONS, INC.	D Employer Identification Number (EIN) 93-0655225

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

(a) Name of insurance carrier
MASSACHUSETTSD MUTUAL LIFE INSURANCE 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
04-1590850	65935	RM 81039-1	162		

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

(a) Total amount of commissions paid 22263	(b) Total amount of fees paid
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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
MML INVESTORS SERVICES INC

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
22263			4

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	15278938
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT		
b	Balance at the end of the previous year	7b	1039807
c	Additions: (1) Contributions deposited during the year	7c(1)	1271936
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	8033
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)..... ▶ LN INT, LN PRIN, ROLLOVER, TRANS ASSETS, TRANS FORF, TRANSFERRED FORFEITURES	7c(5)	46207
	(6) Total additions	7c(6)	1326176
d	Total of balance and additions (add lines 7b and 7c(6))	7d	2365983
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	50058
	(2) Administration charge made by carrier.....	7e(2)	170
	(3) Transferred to separate account.....	7e(3)	1477223
	(4) Other (specify below)..... ▶ LN DISTRIB	7e(4)	1416
	(5) Total deductions	7e(5)	1528867
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	837116

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 ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan WESTERN PARTITIONS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN PARTITIONS, INC.	D Employer Identification Number (EIN) 93-0655225	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

(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?
52 60 62 63 64 68 72	CONTRACT ADMINISTRATOR	3749	Yes ☒ No ☐	Yes ☒ No ☐		Yes ☒ No ☐

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

PREMIER RETIREMENT PLAN SERVICES

93-1327877

(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?
13	THIRD PARTY ADMINISTRATOR		Yes ☒ No ☐	Yes ☐ No ☒	8282	Yes ☐ No ☒

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

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>WESTERN PARTITIONS, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WESTERN PARTITIONS, INC.</u>	D Employer Identification Number (EIN) <u>93-0655225</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-C DEVELOPING MARKETS</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>90-0342299-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>171578</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-CCB MM MSCI EAFE INTL INDX</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>90-0779283-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>387942</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-CL SMALL/MID CAP CORE</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-CRK MM T. ROWE PRICE RET 2060</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>90-0779283-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>59073</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-CW INTERNATIONAL BOND</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>90-0342299-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-FT MM SEL T. ROWE PRICE RET 201</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>90-0342299-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7805</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-G PREM GOVT MONEY MRKT</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1838</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-GW GROWTH AMERICA		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1861133
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-KU BALANCED		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 225451
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-LT MM T. ROWE PRICE RET 2020		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32603
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-NH GLOBAL OPPORTUNITIES		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1117834
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OJ MUTUAL GLOBAL DISCOVERY		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OT MM T. ROWE PRICE RET 2050		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 709418
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-PH HIGH YIELD		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 90035
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-PT MM T. ROWE PRICE RET 2030		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 447151
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-PV DISCIPLINED VALUE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 469020
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-PY CAP WORLD GROWTH AND INCM		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 730179

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QF COMMODITY RI RTN STRAT		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 92076
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QT MM T. ROWE PRICE RET 2040		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 434781
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RO TOTAL RETURN		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 312802
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-SV SELECT EQUITY OPPS		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1755079
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-SI MID CAP VALUE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 271443
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W9 SELECT MID CAP GR		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 953804
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WY GROWTH		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 355055
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-X MM S&P 500 INDEX		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1043123
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-Y PREM INFLAT-PROT AND INCM		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 404263
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ZJ SMALL CAP VALUE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY		
c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 303214

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-JAG INCOME

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 90-0779283-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 261941
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OZ SELECT METWEST TOTAL RETURN

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 899815
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WA SELECT TRP/LS BLUE CHIP GROW

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 589267
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WT MAIN STREET MID CAP II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 04-1590850-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 408338
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XM PRO-BLEND MAX TRM

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 413039
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-JDN GBLB OPPS BOND

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 123931
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-KP SMALL CAP SELECT

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

c EIN-PN 90-0342299-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 339081
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan WESTERN PARTITIONS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN PARTITIONS, INC.	D Employer Identification Number (EIN) 93-0655225	

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.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	41349	49539
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	36554	762887
(2) Participant contributions.....	1b(2)	31328	
(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)	97896	133139
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	13260652	16066517
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	13467779	17012082

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		

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	13467779	17012082
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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)	1171855	
(B) Participants	2a(1)(B)	817548	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1989403
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)	6806	
(F) Other	2b(1)(F)	378	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7184
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(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)		1913867
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3910454
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	340161	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)	22240	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		362401
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	3750	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		3750
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		366151
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		3544303
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: **HOFFMAN, STEWART & SCHMIDT, P.C.**

(2) EIN: **93-0743240**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan WESTERN PARTITIONS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN PARTITIONS, INC.	D Employer Identification Number (EIN) 93-0655225

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): 04-1590850 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)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☐ No ☐ N/A
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.	
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a
b Enter the amount contributed by the employer to the plan for this plan year	6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c
If you completed line 6c, skip lines 8 and 9.	
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes ☐ No ☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes ☐ No ☐ N/A

Part III	Amendments
----------	------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase ☐ Decrease ☐ Both ☐ No
--	--

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
---------	--

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

FINANCIAL STATEMENTS

Years Ended December 31, 2021 and 2020

and

Supplemental Schedule

with

Independent Auditors' Report

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
Supplemental Schedule	
Schedule H Line 4i - Schedule of Assets (Held at End of Year) (Unaudited)	17

Independent Auditors' Report

The Plan Administrator
Western Partitions, Inc.
401(k) Profit Sharing Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the financial statements of Western Partitions, Inc 401K Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 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 audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in *Note 3* to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section -

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Western Partitions, Inc 401K Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 2021 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 Western Partitions, Inc 401K Plan's ability to continue as a going concern within 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.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements - Continued

- 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 Western Partitions, Inc 401K Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Partitions, Inc 401K Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 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 2021 financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental schedule of assets held at end of year as of December 31, 2021, 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 2021 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

Other Matters - 2021 Supplemental Schedule Required by ERISA - Continued

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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion -

- The form and content of the supplemental 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).

Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Western Partitions, Inc 401K Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated July 23, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Hoffman, Stewart & Schmitt, P.C.

Lake Oswego, Oregon
September 15, 2022

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Statements of Net Assets Available for Benefits

December 31,	2021	2020
Assets:		
Investments, at fair value <i>(Note 4)</i>	\$ 15,278,938	\$ 12,262,195
Investments in fully benefit-responsive investment contracts, at contract value <i>(Note 5)</i>	<u>837,117</u>	<u>1,039,807</u>
Total investments <i>(Notes 3, 6, and 7)</i>	16,116,055	13,302,002
Receivables:		
Employer safe harbor match and profit sharing contributions receivable	713,349	-
Employee contributions receivable	-	31,327
Notes receivable from participants <i>(Notes 3 and 6)</i>	<u>133,228</u>	<u>98,266</u>
Total receivables	<u>846,577</u>	<u>129,593</u>
Total assets	16,962,632	13,431,595
Liabilities:		
Excess employer contributions	<u>-</u>	<u>4,795</u>
Total liabilities	<u>-</u>	<u>4,795</u>
Net assets available for benefits	<u>\$ 16,962,632</u>	<u>\$ 13,426,800</u>

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

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31,	2021	2020
Additions:		
Contributions:		
Employer	\$ 1,141,204	\$ 395,205
Participants	817,548	747,848
Rollovers	-	542,463
Total contributions	1,958,752	1,685,516
Investment income:		
Net appreciation in fair value of investments	1,906,054	1,966,200
Interest	8,033	4,261
Total investment income <i>(Note 3)</i>	1,914,087	1,970,461
Interest on notes receivable from participants <i>(Note 3)</i>	6,524	6,683
Total additions	3,879,363	3,662,660
Deductions:		
Benefits paid to participants	339,783	223,831
Administrative expenses	3,748	5,909
Total deductions	343,531	229,740
Net increase in net assets available for benefits	3,535,832	3,432,920
Net assets available for benefits, beginning of year	13,426,800	9,993,880
Net assets available for benefits, end of year	\$ 16,962,632	\$ 13,426,800

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

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements

1. Plan Description

The following brief description of the Western Partitions, Inc. 401(k) Profit Sharing Plan (the Plan) provides general information only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan intended to qualify as a profit sharing plan under Section 401(a) of the Internal Revenue Code (IRC), with a salary deferral feature qualified under Section 401(k). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan Administrator is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company's owner.

The record-keeper and custodian for the Plan are Empower Institutional (Empower) and Reliance Trust Company (Reliance), respectively. All participant account balances are held by Reliance. The participants direct the investment of all contributions and earnings thereon, and may change their investment directives at any time.

Eligibility - All non-union employees who are 21 years of age or older with at least one hour of service in the first six months of employment are eligible to participate in the Plan. Non-union employees are considered as those employees whose employment is not governed by a collective bargaining agreement under which retirement benefits were the subject of good faith bargaining. Employees are eligible to participate in the Plan the first day of the month coinciding with the date they satisfy the eligibility requirements. Non-resident aliens and leased employees are not eligible to participate in the Plan.

Contributions - Each year, participants may contribute up to 100 percent of their pre-tax or post-tax annual compensation to the Plan subject to statutory limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified employee benefit plans (rollover). Western Partitions, Inc. (the Company) contributes a safe harbor matching contribution equal to 100 percent of salary deferrals up to 4 percent of the employees' plan compensation. The safe harbor matching contribution was \$413,665 and \$395,205 for the years ended December 31, 2021 and 2020, respectively.

The Company may also contribute, at its discretion and within statutory limitations, a profit sharing contribution to be allocated among participants based on each participant's annual compensation. The profit sharing contribution was \$727,539 and \$-0- for the years ended December 31, 2021 and 2020, respectively.

The Plan further allows the Company to make discretionary matching contributions. No such contributions were made during the years ended December 31, 2021 or 2020.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

1. Plan Description - Continued

Participant Accounts - Each participant's account is credited with the participant's contributions, the Company's contributions, Plan earnings (losses), and is charged with an allocation of administrative expenses paid by the Plan and any distributions made to the participant. Allocations of administrative expenses are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Payment of Benefits - Upon termination of service, death, disability, or retirement, a participant may elect to receive a lump-sum distribution of the entire vested balance or roll over the entire vested balance to another plan or individual retirement account (IRA). Participants whose vested balance is \$5,000 or less will automatically receive a lump-sum distribution. Hardship distributions are also allowed provided certain conditions are met.

Vesting - Participants are immediately vested in their contributions and the Company's safe harbor matching contribution, plus actual earnings on those contributions. Vesting in the Company's discretionary profit sharing and discretionary matching contributions, plus earnings thereon, is based on years of service. A year of service is earned when a participant completes 1,000 hours of service during any plan year as defined in the Plan Agreement. The vesting percentage for the Company's discretionary contributions plus earnings thereon is as follows:

Years of Service	Percent Vested
Less than 2	-0- %
2	20
3	40
4	60
5	80
6 or more	100

Notes Receivable from Participants - Participants may borrow from their accounts up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loans are secured by the balance of the participant's vested account. In accordance with the Plan provisions, the rate of interest on participant loans approximates current market rates and ranges between 5.25 and 7.50 percent as of December 31, 2021, with maturities through January 2027. The term of the loan may not exceed five years unless the proceeds of such loan are to be used to acquire any dwelling unit, which within a reasonable time is to be used as the principal residence of the participant. Principal and interest are paid ratably through payroll deductions.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

1. Plan Description - Continued

Forfeited Accounts - Forfeited balances of terminated participants' nonvested accounts will be used to restore rehired employees' previously forfeited account balances, to pay plan administrative expenses, and used to reduce employer contributions. Forfeited nonvested accounts totaled \$49,539 and \$41,349 at December 31, 2021 and 2020, respectively. During 2021 and 2020, employer contributions were reduced by \$22,461 and \$4,544, respectively, from forfeited nonvested accounts.

Plan Termination - Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination of the Plan, participants will become 100 percent vested in their accounts, and the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations.

2. Summary of Significant Accounting Policies

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 (GAAP).

Investment Valuation and Income Recognition - The Plan's investments in pooled separate accounts are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the custodian.

The Plan's investments in fully benefit-responsive investment contracts are reported at contract value. Contract value is the relevant measurement attribute for fully benefit-responsive investment contract because the contract value is the amount participants would receive if they were to initiate permitted transactions under the term of the Plan. Investments in the MassMutual Guaranteed Investment Account are considered fully benefit-responsive. There are no restrictions, limitations, or unfunded commitments of this contract. See *Note 5* for further discussion on the investment contract.

The net appreciation in the fair value of investments includes realized and unrealized gains and losses on the fair value of investments bought and sold as well as held during the year. Purchases and sales of investments are recorded on a settlement date basis. Interest income is accrued as it is earned.

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

2. Summary of Significant Accounting Policies - Continued

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Benefits Paid to Participants - Benefits are recorded when paid. At December 31, 2021 and 2020, there were no benefits processed and approved for payment, but not paid.

Excess Employer Contributions - Excess employer contributions represent overpayments to the Plan that will be used to reduce future employer contributions.

Expenses - Certain expenses of maintaining the Plan are paid by the Plan, while others are paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Certain investment related expenses are included in net appreciation in fair value of investments and other investment related expenses are included in administrative expenses.

Use of Estimates - The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amount of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

Income Tax Status - The Plan is utilizing a volume submitter document as its Plan document. The volume submitter document obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service (IRS) stated the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan Administrator believes 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.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

3. Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and total investment income, and interest income on notes receivable from participants for the year ended December 31, 2021 and 2020, was obtained by management and agreed to or derived from information certified as complete and accurate by Reliance Trust Company (the custodian of the Plan).

4. Fair Value Measurements

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

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

Level 2 - Inputs to the valuation methodology include:

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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2021 and 2020.

The only assets held by the Plan at December 31, 2021 and 2020, that are reported at fair value are pooled separate accounts, which are valued at the net asset value per unit as provided by the custodian of the Plan. Net asset values per unit are derived from values of similar investments that have quoted prices in active markets. The net asset value is used as a practical expedient to estimate the fair value, and is based on the fair value of the underlying investments less liabilities. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate accounts, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure securities liquidations are carried out in an orderly business manner. Investments valued at the net asset value per unit practical expedient are not subject to the fair value hierarchy defined above. Investments held in pooled separate accounts totaled \$15,278,938 and \$12,262,195 at December 31, 2021 and 2020, respectively.

The preceding method described may produce a fair value calculation 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 determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth additional disclosures for the fair value measurement of investments in certain entities that calculate the net asset value per share (or its equivalent) at December 31:

Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
2021				
Pooled separate accounts	\$ 15,278,938	\$ -	Daily	None
2020				
Pooled separate accounts	\$ 12,262,195	\$ -	Daily	None

The investment objective for the pooled separate accounts is to lower the costs to investors through economies of scale available by combining the assets of multiple investors, to provide daily liquidity, and to provide better diversification. Each investor owns a participating interest that is calculated in units and represents its portion of the holdings of the fund.

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

5. Guaranteed Investment Contract (Unaudited)

During 2020, the Plan entered into a fully benefit-responsive guaranteed investment contract with MassMutual. MassMutual maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The credit rating is based on a formula established by the contract issuer but may not be less than 1 percent or more than 3 percent. Effective December 31, 2020, Empowerment Retirement acquired the retirement business of MassMutual. Through this transaction, the guaranteed investment contract is now insured by Great-West Life & Annuity Insurance Company. The crediting rate is reviewed on a semi-annual basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by MassMutual, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with MassMutual. Such events include: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. The Plan Administrator does not believe any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with participants.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

5. Guaranteed Investment Contract (Unaudited) - Continued

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

6. Transactions with Parties-in-Interest

The Company is the Plan Sponsor and Administrator and pays certain administrative costs, including accounting, legal, and consulting fees, on behalf of the Plan. These transactions qualify as party-in-interest transactions.

The Plan invests in pooled separate accounts and guaranteed investment contracts that are sponsored or managed by the custodian. These investments and investment transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment.

Participants are permitted to borrow funds from their vested balances. These transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest earned are described in *Note 2*.

7. Plan Termination

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

8. Risks and Uncertainties

The Plan invests in a variety of investments. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is reasonably possible changes in the values of investment securities will occur in the near-term, and such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

9. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the net assets available for benefits per the Form 5500 at December 31:

	2021	2020
Net assets available for benefits per the financial statements	\$ 16,962,632	\$ 13,426,800
Loan interest receivable	(88)	(370)
Balance of forfeited funds and excess contributions used to offset employer receivable per the financial statements	<u>49,538</u>	<u>41,349</u>
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 17,012,082</u></u>	<u><u>\$ 13,467,779</u></u>

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to the net income per Schedule H of the Form 5500 for the years ended December 31:

	2021	2020
Net increase in net assets available for benefits per the financial statements	\$ 3,535,832	\$ 3,432,920
Change in loan interest receivable	282	41
Change in forfeited funds and excess contributions used to offset employer contributions per the financial statements	8,189	2,810
Adjustment for decrease in other employer contributions receivable	<u>-</u>	<u>52,771</u>
Net income per Schedule H of Form 5500	<u><u>\$ 3,544,303</u></u>	<u><u>\$ 3,488,542</u></u>

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

10. Subsequent Events

Management has evaluated subsequent events through September 15, 2022, the date the financial statements were available for issue.

**WESTERN PARTIIONS, INC.
401(k) PROFIT SHARING PLAN**

Supplemental Schedule

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited)**

December 31, 2021

Plan Sponsor: Western Partitions, Inc.

Plan Number: 001

EIN: 93-0655225

(a)	(b)	(c)	**	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
	* MM Premier U.S. Government Money Market Fund Class R5	Pooled Separate Account	\$	8,666	
	* MM Invesco Oppenheimer Developing Markets Fund Class Y	Pooled Separate Account		171,578	
	* MM MSCI EAFE ® International Index Fund Service Class shares	Pooled Separate Account		387,942	
	* MM Select T. Rowe Price Retirement 2060 Fund Class M4	Pooled Separate Account		59,073	
	* MM Invesco Oppenheimer International Bond Fund Class Y	Pooled Separate Account		123,931	
	* MM Select T. Rowe Price Retirement 2010 Fund	Pooled Separate Account		7,805	
	* MM American Funds The Growth Fund of America ® Class R-4	Pooled Separate Account		1,861,133	
	* MM PIMCO Income Fund Class A	Pooled Separate Account		261,941	
	* MM Nuveen Small Cap Fund Class A	Pooled Separate Account		339,081	
	* MM American Funds American Balanced Fund ® Class R-4	Pooled Separate Account		225,451	
	* MM Select T. Rowe Price Retirement 2020 Fund Class M4	Pooled Separate Account		32,603	
	* MM Invesco Global Opportunities Fund Class A	Pooled Separate Account		1,117,834	
	* MM Manning & Napier Pro-Blend Max Term S	Pooled Separate Account		413,039	
	* MM Select T. Rowe Price Retirement 2050 Fund Class M4	Pooled Separate Account		709,418	
	* MM Select MetWestTotal Return Bond Fund Class R4	Pooled Separate Account		899,815	
	* MM PIMCO High Yield Fund Class A	Pooled Separate Account		90,035	
	* MM Select T. Rowe Price Retirement 2030 Fund Class M4	Pooled Separate Account		447,151	
	* MM Pioneer Disciplined Value Fund Class Y	Pooled Separate Account		469,020	
	* MM American Funds Capital World Growth and Income Fund	Pooled Separate Account		730,179	
	* MM PIMCO Commodity Real Return Strategy Fund Class A	Pooled Separate Account		92,076	
	* MM Select T. Rowe Price Retirement 2040 Fund Class M4	Pooled Separate Account		434,781	
	* MM Royce Total Return Fund Service Class	Pooled Separate Account		312,802	
	* MM Janus Henderson Mid Cap Value Fund Class S	Pooled Separate Account		271,443	
	* MM Select Equity Opportunities Fund Class R5	Pooled Separate Account		1,755,079	
	* MM Select T. Rowe Price Mid Cap Growth Fund Admin Class	Pooled Separate Account		953,804	
	* MM Select T. Rowe Price Blue Chip Growth Fund Admin Class	Pooled Separate Account		589,267	
	* MM Invesco Mid Cap Core Equity Fund Class A	Pooled Separate Account		408,337	
	Carried forward				13,173,284

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited) - Continued**

December 31, 2021

Plan Sponsor: Western Partitions, Inc.

Plan Number: 001

EIN: 93-0655225

				**
(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Brought forward			\$ 13,173,284
	* MM Baron Growth Fund	Pooled Separate Account		355,055
	* MM Northern Trust S&P 500 Index Fund Service Class	Pooled Separate Account		1,043,123
	* MM Premier Inflation Protected & Income Fund Service Class	Pooled Separate Account		404,263
	* MM JPMorgan Small Cap Value Fund Class I	Pooled Separate Account		303,213
	* Mass Mutual Guaranteed Investment Account	Guaranteed Investment Contract		<u>837,117</u>
	Total investments			16,116,055
	* Participant loans, with accrued interest	Interest rates of 5.25 to 7.50 percent, maturing through January 2027.	-0-	<u>133,228</u>
				<u>\$ 16,249,283</u>

* Party-in-interest.

** Not required for participant directed investments.

Note: This schedule was derived from data certified by Reliance Trust Company.

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

FINANCIAL STATEMENTS

Years Ended December 31, 2021 and 2020

and

Supplemental Schedule

with

Independent Auditors' Report

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
Supplemental Schedule	
Schedule H Line 4i - Schedule of Assets (Held at End of Year) (Unaudited)	17

Independent Auditors' Report

The Plan Administrator
Western Partitions, Inc.
401(k) Profit Sharing Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the financial statements of Western Partitions, Inc 401K Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 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 audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in *Note 3* to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section -

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Western Partitions, Inc 401K Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 2021 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 Western Partitions, Inc 401K Plan's ability to continue as a going concern within 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.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements - Continued

- 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 Western Partitions, Inc 401K Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Partitions, Inc 401K Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 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 2021 financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental schedule of assets held at end of year as of December 31, 2021, 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 2021 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

Other Matters - 2021 Supplemental Schedule Required by ERISA - Continued

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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion -

- The form and content of the supplemental 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).

Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Western Partitions, Inc 401K Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated July 23, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Hoffman, Stewart & Schmaltz, P.C.

Lake Oswego, Oregon
September 15, 2022

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Statements of Net Assets Available for Benefits

December 31,	2021	2020
Assets:		
Investments, at fair value <i>(Note 4)</i>	\$ 15,278,938	\$ 12,262,195
Investments in fully benefit-responsive investment contracts, at contract value <i>(Note 5)</i>	<u>837,117</u>	<u>1,039,807</u>
Total investments <i>(Notes 3, 6, and 7)</i>	16,116,055	13,302,002
Receivables:		
Employer safe harbor match and profit sharing contributions receivable	713,349	-
Employee contributions receivable	-	31,327
Notes receivable from participants <i>(Notes 3 and 6)</i>	<u>133,228</u>	<u>98,266</u>
Total receivables	<u>846,577</u>	<u>129,593</u>
Total assets	16,962,632	13,431,595
Liabilities:		
Excess employer contributions	<u>-</u>	<u>4,795</u>
Total liabilities	<u>-</u>	<u>4,795</u>
Net assets available for benefits	<u>\$ 16,962,632</u>	<u>\$ 13,426,800</u>

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

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31,	2021	2020
Additions:		
Contributions:		
Employer	\$ 1,141,204	\$ 395,205
Participants	817,548	747,848
Rollovers	-	542,463
Total contributions	1,958,752	1,685,516
Investment income:		
Net appreciation in fair value of investments	1,906,054	1,966,200
Interest	8,033	4,261
Total investment income <i>(Note 3)</i>	1,914,087	1,970,461
Interest on notes receivable from participants <i>(Note 3)</i>	6,524	6,683
Total additions	3,879,363	3,662,660
Deductions:		
Benefits paid to participants	339,783	223,831
Administrative expenses	3,748	5,909
Total deductions	343,531	229,740
Net increase in net assets available for benefits	3,535,832	3,432,920
Net assets available for benefits, beginning of year	13,426,800	9,993,880
Net assets available for benefits, end of year	\$ 16,962,632	\$ 13,426,800

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

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements

1. Plan Description

The following brief description of the Western Partitions, Inc. 401(k) Profit Sharing Plan (the Plan) provides general information only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan intended to qualify as a profit sharing plan under Section 401(a) of the Internal Revenue Code (IRC), with a salary deferral feature qualified under Section 401(k). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan Administrator is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company's owner.

The record-keeper and custodian for the Plan are Empower Institutional (Empower) and Reliance Trust Company (Reliance), respectively. All participant account balances are held by Reliance. The participants direct the investment of all contributions and earnings thereon, and may change their investment directives at any time.

Eligibility - All non-union employees who are 21 years of age or older with at least one hour of service in the first six months of employment are eligible to participate in the Plan. Non-union employees are considered as those employees whose employment is not governed by a collective bargaining agreement under which retirement benefits were the subject of good faith bargaining. Employees are eligible to participate in the Plan the first day of the month coinciding with the date they satisfy the eligibility requirements. Non-resident aliens and leased employees are not eligible to participate in the Plan.

Contributions - Each year, participants may contribute up to 100 percent of their pre-tax or post-tax annual compensation to the Plan subject to statutory limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified employee benefit plans (rollover). Western Partitions, Inc. (the Company) contributes a safe harbor matching contribution equal to 100 percent of salary deferrals up to 4 percent of the employees' plan compensation. The safe harbor matching contribution was \$413,665 and \$395,205 for the years ended December 31, 2021 and 2020, respectively.

The Company may also contribute, at its discretion and within statutory limitations, a profit sharing contribution to be allocated among participants based on each participant's annual compensation. The profit sharing contribution was \$727,539 and \$-0- for the years ended December 31, 2021 and 2020, respectively.

The Plan further allows the Company to make discretionary matching contributions. No such contributions were made during the years ended December 31, 2021 or 2020.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

1. Plan Description - Continued

Participant Accounts - Each participant's account is credited with the participant's contributions, the Company's contributions, Plan earnings (losses), and is charged with an allocation of administrative expenses paid by the Plan and any distributions made to the participant. Allocations of administrative expenses are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Payment of Benefits - Upon termination of service, death, disability, or retirement, a participant may elect to receive a lump-sum distribution of the entire vested balance or roll over the entire vested balance to another plan or individual retirement account (IRA). Participants whose vested balance is \$5,000 or less will automatically receive a lump-sum distribution. Hardship distributions are also allowed provided certain conditions are met.

Vesting - Participants are immediately vested in their contributions and the Company's safe harbor matching contribution, plus actual earnings on those contributions. Vesting in the Company's discretionary profit sharing and discretionary matching contributions, plus earnings thereon, is based on years of service. A year of service is earned when a participant completes 1,000 hours of service during any plan year as defined in the Plan Agreement. The vesting percentage for the Company's discretionary contributions plus earnings thereon is as follows:

Years of Service	Percent Vested
Less than 2	-0- %
2	20
3	40
4	60
5	80
6 or more	100

Notes Receivable from Participants - Participants may borrow from their accounts up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loans are secured by the balance of the participant's vested account. In accordance with the Plan provisions, the rate of interest on participant loans approximates current market rates and ranges between 5.25 and 7.50 percent as of December 31, 2021, with maturities through January 2027. The term of the loan may not exceed five years unless the proceeds of such loan are to be used to acquire any dwelling unit, which within a reasonable time is to be used as the principal residence of the participant. Principal and interest are paid ratably through payroll deductions.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

1. Plan Description - Continued

Forfeited Accounts - Forfeited balances of terminated participants' nonvested accounts will be used to restore rehired employees' previously forfeited account balances, to pay plan administrative expenses, and used to reduce employer contributions. Forfeited nonvested accounts totaled \$49,539 and \$41,349 at December 31, 2021 and 2020, respectively. During 2021 and 2020, employer contributions were reduced by \$22,461 and \$4,544, respectively, from forfeited nonvested accounts.

Plan Termination - Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination of the Plan, participants will become 100 percent vested in their accounts, and the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations.

2. Summary of Significant Accounting Policies

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 (GAAP).

Investment Valuation and Income Recognition - The Plan's investments in pooled separate accounts are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the custodian.

The Plan's investments in fully benefit-responsive investment contracts are reported at contract value. Contract value is the relevant measurement attribute for fully benefit-responsive investment contract because the contract value is the amount participants would receive if they were to initiate permitted transactions under the term of the Plan. Investments in the MassMutual Guaranteed Investment Account are considered fully benefit-responsive. There are no restrictions, limitations, or unfunded commitments of this contract. See *Note 5* for further discussion on the investment contract.

The net appreciation in the fair value of investments includes realized and unrealized gains and losses on the fair value of investments bought and sold as well as held during the year. Purchases and sales of investments are recorded on a settlement date basis. Interest income is accrued as it is earned.

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

2. Summary of Significant Accounting Policies - Continued

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Benefits Paid to Participants - Benefits are recorded when paid. At December 31, 2021 and 2020, there were no benefits processed and approved for payment, but not paid.

Excess Employer Contributions - Excess employer contributions represent overpayments to the Plan that will be used to reduce future employer contributions.

Expenses - Certain expenses of maintaining the Plan are paid by the Plan, while others are paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Certain investment related expenses are included in net appreciation in fair value of investments and other investment related expenses are included in administrative expenses.

Use of Estimates - The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amount of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

Income Tax Status - The Plan is utilizing a volume submitter document as its Plan document. The volume submitter document obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service (IRS) stated the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan Administrator believes 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.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

3. Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and total investment income, and interest income on notes receivable from participants for the year ended December 31, 2021 and 2020, was obtained by management and agreed to or derived from information certified as complete and accurate by Reliance Trust Company (the custodian of the Plan).

4. Fair Value Measurements

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

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

Level 2 - Inputs to the valuation methodology include:

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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2021 and 2020.

The only assets held by the Plan at December 31, 2021 and 2020, that are reported at fair value are pooled separate accounts, which are valued at the net asset value per unit as provided by the custodian of the Plan. Net asset values per unit are derived from values of similar investments that have quoted prices in active markets. The net asset value is used as a practical expedient to estimate the fair value, and is based on the fair value of the underlying investments less liabilities. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate accounts, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure securities liquidations are carried out in an orderly business manner. Investments valued at the net asset value per unit practical expedient are not subject to the fair value hierarchy defined above. Investments held in pooled separate accounts totaled \$15,278,938 and \$12,262,195 at December 31, 2021 and 2020, respectively.

The preceding method described may produce a fair value calculation 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 determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth additional disclosures for the fair value measurement of investments in certain entities that calculate the net asset value per share (or its equivalent) at December 31:

Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
2021				
Pooled separate accounts	\$ 15,278,938	\$ -	Daily	None
2020				
Pooled separate accounts	\$ 12,262,195	\$ -	Daily	None

The investment objective for the pooled separate accounts is to lower the costs to investors through economies of scale available by combining the assets of multiple investors, to provide daily liquidity, and to provide better diversification. Each investor owns a participating interest that is calculated in units and represents its portion of the holdings of the fund.

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

5. Guaranteed Investment Contract (Unaudited)

During 2020, the Plan entered into a fully benefit-responsive guaranteed investment contract with MassMutual. MassMutual maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The credit rating is based on a formula established by the contract issuer but may not be less than 1 percent or more than 3 percent. Effective December 31, 2020, Empowerment Retirement acquired the retirement business of MassMutual. Through this transaction, the guaranteed investment contract is now insured by Great-West Life & Annuity Insurance Company. The crediting rate is reviewed on a semi-annual basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by MassMutual, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with MassMutual. Such events include: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. The Plan Administrator does not believe any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with participants.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

5. Guaranteed Investment Contract (Unaudited) - Continued

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

6. Transactions with Parties-in-Interest

The Company is the Plan Sponsor and Administrator and pays certain administrative costs, including accounting, legal, and consulting fees, on behalf of the Plan. These transactions qualify as party-in-interest transactions.

The Plan invests in pooled separate accounts and guaranteed investment contracts that are sponsored or managed by the custodian. These investments and investment transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment.

Participants are permitted to borrow funds from their vested balances. These transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest earned are described in *Note 2*.

7. Plan Termination

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

8. Risks and Uncertainties

The Plan invests in a variety of investments. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is reasonably possible changes in the values of investment securities will occur in the near-term, and such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN

Notes to Financial Statements - Continued

9. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the net assets available for benefits per the Form 5500 at December 31:

	2021	2020
Net assets available for benefits per the financial statements	\$ 16,962,632	\$ 13,426,800
Loan interest receivable	(88)	(370)
Balance of forfeited funds and excess contributions used to offset employer receivable per the financial statements	<u>49,538</u>	<u>41,349</u>
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 17,012,082</u></u>	<u><u>\$ 13,467,779</u></u>

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to the net income per Schedule H of the Form 5500 for the years ended December 31:

	2021	2020
Net increase in net assets available for benefits per the financial statements	\$ 3,535,832	\$ 3,432,920
Change in loan interest receivable	282	41
Change in forfeited funds and excess contributions used to offset employer contributions per the financial statements	8,189	2,810
Adjustment for decrease in other employer contributions receivable	<u>-</u>	<u>52,771</u>
Net income per Schedule H of Form 5500	<u><u>\$ 3,544,303</u></u>	<u><u>\$ 3,488,542</u></u>

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

Notes to Financial Statements - Continued

10. Subsequent Events

Management has evaluated subsequent events through September 15, 2022, the date the financial statements were available for issue.

**WESTERN PARTIIONS, INC.
401(k) PROFIT SHARING PLAN**

Supplemental Schedule

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited)**

December 31, 2021

Plan Sponsor: Western Partitions, Inc.

Plan Number: 001

EIN: 93-0655225

(a)	(b)	(c)	**	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
	* MM Premier U.S. Government Money Market Fund Class R5	Pooled Separate Account	\$	8,666	
	* MM Invesco Oppenheimer Developing Markets Fund Class Y	Pooled Separate Account		171,578	
	* MM MSCI EAFE ® International Index Fund Service Class shares	Pooled Separate Account		387,942	
	* MM Select T. Rowe Price Retirement 2060 Fund Class M4	Pooled Separate Account		59,073	
	* MM Invesco Oppenheimer International Bond Fund Class Y	Pooled Separate Account		123,931	
	* MM Select T. Rowe Price Retirement 2010 Fund	Pooled Separate Account		7,805	
	* MM American Funds The Growth Fund of America ® Class R-4	Pooled Separate Account		1,861,133	
	* MM PIMCO Income Fund Class A	Pooled Separate Account		261,941	
	* MM Nuveen Small Cap Fund Class A	Pooled Separate Account		339,081	
	* MM American Funds American Balanced Fund ® Class R-4	Pooled Separate Account		225,451	
	* MM Select T. Rowe Price Retirement 2020 Fund Class M4	Pooled Separate Account		32,603	
	* MM Invesco Global Opportunities Fund Class A	Pooled Separate Account		1,117,834	
	* MM Manning & Napier Pro-Blend Max Term S	Pooled Separate Account		413,039	
	* MM Select T. Rowe Price Retirement 2050 Fund Class M4	Pooled Separate Account		709,418	
	* MM Select MetWestTotal Return Bond Fund Class R4	Pooled Separate Account		899,815	
	* MM PIMCO High Yield Fund Class A	Pooled Separate Account		90,035	
	* MM Select T. Rowe Price Retirement 2030 Fund Class M4	Pooled Separate Account		447,151	
	* MM Pioneer Disciplined Value Fund Class Y	Pooled Separate Account		469,020	
	* MM American Funds Capital World Growth and Income Fund	Pooled Separate Account		730,179	
	* MM PIMCO Commodity Real Return Strategy Fund Class A	Pooled Separate Account		92,076	
	* MM Select T. Rowe Price Retirement 2040 Fund Class M4	Pooled Separate Account		434,781	
	* MM Royce Total Return Fund Service Class	Pooled Separate Account		312,802	
	* MM Janus Henderson Mid Cap Value Fund Class S	Pooled Separate Account		271,443	
	* MM Select Equity Opportunities Fund Class R5	Pooled Separate Account		1,755,079	
	* MM Select T. Rowe Price Mid Cap Growth Fund Admin Class	Pooled Separate Account		953,804	
	* MM Select T. Rowe Price Blue Chip Growth Fund Admin Class	Pooled Separate Account		589,267	
	* MM Invesco Mid Cap Core Equity Fund Class A	Pooled Separate Account		408,337	
	Carried forward				13,173,284

**WESTERN PARTITIONS, INC.
401(k) PROFIT SHARING PLAN**

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited) - Continued**

December 31, 2021

Plan Sponsor: Western Partitions, Inc.

Plan Number: 001

EIN: 93-0655225

				**
(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Brought forward			\$ 13,173,284
	* MM Baron Growth Fund	Pooled Separate Account		355,055
	* MM Northern Trust S&P 500 Index Fund Service Class	Pooled Separate Account		1,043,123
	* MM Premier Inflation Protected & Income Fund Service Class	Pooled Separate Account		404,263
	* MM JPMorgan Small Cap Value Fund Class I	Pooled Separate Account		303,213
	* Mass Mutual Guaranteed Investment Account	Guaranteed Investment Contract		<u>837,117</u>
	Total investments			16,116,055
	* Participant loans, with accrued interest	Interest rates of 5.25 to 7.50 percent, maturing through January 2027.	-0-	<u>133,228</u>
				<u>\$ 16,249,283</u>

* Party-in-interest.

** Not required for participant directed investments.

Note: This schedule was derived from data certified by Reliance Trust Company.