

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 ☐ an amended return/report ☐ the final 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 ☐ special extension (enter description) ☐ automatic extension ☐ the DFVC program
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan <u>BHAWES 401(K) PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>001</u>
1c	Effective date of plan <u>01/01/2004</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>WASHINGTON ENERGY SERVICES COMPANY, LLC</u> <u>3909 196TH ST. SW</u> <u>LYNNWOOD, WA 98036</u>
2b	Employer Identification Number (EIN) <u>47-4473515</u>
2c	Plan Sponsor's telephone number <u>206-378-6903</u>
2d	Business code (see instructions) <u>238220</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.	10/14/2022	LESLIE LAND
	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	472
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)	417
a(2) Total number of active participants at the end of the plan year		6a(2)	453
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	58
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	511
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	511
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	265
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (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 BHA/WES 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WASHINGTON ENERGY SERVICES COMPANY, LLC	D Employer Identification Number (EIN) 47-4473515

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
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	075535	511	01/01/2021	12/31/2021

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	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	872417
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	20821512

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 ▶ **GUARANTEED GENERAL ACCOUNT**

b	Balance at the end of the previous year	7b	1148002
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c	Additions: (1) Contributions deposited during the year	7c(1)	89144	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	18875	
	(4) Transferred from separate account.....	7c(4)	274045	
	(5) Other (specify below)	7c(5)	50849	

▶ **FORFEITURE CREDITS LOAN REPAYMENTS TRANSFERS IN**

(6) Total additions	7c(6)	432913
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	1580915
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	211852	
	(2) Administration charge made by carrier.....	7e(2)		
	(3) Transferred to separate account.....	7e(3)	442933	
	(4) Other (specify below)	7e(4)	53713	

▶ **FORFEITURES DEBITS MISCELLANEOUS OUT TRANSFERS OUT**

(5) Total deductions	7e(5)	708498
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	872417
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
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 BHA/WES 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WASHINGTON ENERGY SERVICES COMPANY, LLC	D Employer Identification Number (EIN) 47-4473515	

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
PRUDENTIAL RETIREMENT INSURANCE AND
06-1050034

(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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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 15 37 50 64	NONE	29977	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

HEIUM ADVISORS LLC

81-0747361

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	12500	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 ☐

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>BHA/WES 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WASHINGTON ENERGY SERVICES COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>47-4473515</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>COLUMBIA DIVIDEND VAL ISP</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT</u>				
c EIN-PN <u>06-1050034-785</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>412078</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CORE PLUS BOND/PGIM FD</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT</u>				
c EIN-PN <u>06-1050034-299</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>486390</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>DRYDEN S&P 500 INDEX FUND</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT</u>				
c EIN-PN <u>06-1050034-123</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>344185</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JANUS BALANCED STRATEGY</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT</u>				
c EIN-PN <u>06-1050034-180</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>143931</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MCV/COOKE & BIELER</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT</u>				
c EIN-PN <u>06-1050034-411</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>243311</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP GROWTH I</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT</u>				
c EIN-PN <u>06-1050034-409</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>533625</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRU DAY ONE IFX TRGT 2020</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT</u>				
c EIN-PN <u>06-1050034-689</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>807370</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: QMA SMALL CAP INDEX FUND		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-832	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11080
a Name of MTIA, CCT, PSA, or 103-12 IE: REAL ESTATE/COHEN & STEERS		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-305	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 79994
a Name of MTIA, CCT, PSA, or 103-12 IE: SCG/TIMESSQUARE		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-132	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 275458
a Name of MTIA, CCT, PSA, or 103-12 IE: SCV/VICTORY FUND		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-701	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 227684
a Name of MTIA, CCT, PSA, or 103-12 IE: TRP GROWTH STK STGY		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-435	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1082863
a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT 2050		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-695	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1373480
a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT 2055		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-696	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 417833
a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT 2060		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-700	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 345736
a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT BAL		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-697	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 127407
a Name of MTIA, CCT, PSA, or 103-12 IE: QMA MID CAP INDEX FUND		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT		
c EIN-PN 06-1050034-833	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42764

a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT 2025

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

c EIN-PN 06-1050034-690	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3911091
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT 2030

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

c EIN-PN 06-1050034-691	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4058740
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT 2035

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

c EIN-PN 06-1050034-692	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2292552
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT 2040

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

c EIN-PN 06-1050034-693	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1260898
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT 2045

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

c EIN-PN 06-1050034-694	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2343042
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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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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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**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 <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>BHA/WES 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WASHINGTON ENERGY SERVICES COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>47-4473515</u>	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	59	0
(2) Participant contributions.....	1b(2)	177	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	24379	48418
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	17569898	20821512
(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)	669046	814761
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1148002	872417
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(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	19411561 22557108
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f).....	1l	19411561 22557108

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	409017
	(B) Participants	2a(1)(B)	1625362
	(C) Others (including rollovers).....	2a(1)(C)	5629
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	2040008
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)	1536
	(F) Other	2b(1)(F)	18875
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	20411
(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)	5964
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	5964
(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)	0
(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)	0

		(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)		2897294
(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)		74581
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		5038258
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1762834	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1762834
f Corrective distributions (see instructions).....	2f		87300
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)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	42577	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		42577
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1892711
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		3145547
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: JOHNSON & SHUTE, P.S.

(2) EIN: 91-1394728

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 <u>BHA/WES 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WASHINGTON ENERGY SERVICES COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>47-4473515</u>

Part I	Distributions
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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	<u>0</u>
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): <u>22-1211670</u>		
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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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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
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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.
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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 _____

BHA/WES 401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2021

**Washington
Energy Services**



HEATING & AIR CONDITIONING

Johnson & Shute^{P.S.}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

Johnson & Shute^{P.S.}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT

October 10, 2022

To the Trustees of the
BHA/WES 401(k) Plan
Lynnwood, Washington

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

We have performed an audit of the financial statements of BHA/WES 401(k) 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 F to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's 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 Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of BHA/WES 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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 BHA/WES 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.
- 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 BHA/WES 401(k) 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 BHA/WES 401(k) 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 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 Schedules 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 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 financial statements or to the 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.

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

In our opinion—

- the form and content of the 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).

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of BHA/WES 401(k) 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 October 13, 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.

Johnson & Shute, P.S.

Certified Public Accountants
Bellevue, Washington

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
<u>ASSETS</u>		
Participant directed investments (Note C & D):		
Investments at fair value	\$ 21,636,273	\$ 18,238,944
Investments at contract value	872,417	1,148,002
	22,508,690	19,386,946
Receivables:		
Notes receivable from participants	48,418	24,379
Employer contributions		59
Participant contributions		177
	48,418	24,615
Total assets	22,557,108	19,411,561
<u>LIABILITIES</u>		
Excess contributions payable	115,704	-
Total liabilities	115,704	-
Net assets available for benefits	\$ 22,441,404	\$ 19,411,561

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

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**YEAR ENDED DECEMBER 31, 2021****Additions to net assets attributed to:**

Investment income:

Interest and dividend income	\$ 24,839
Net appreciation in value of investments	2,971,875

2,996,714

Interest income on notes receivable from participants

1,536

Contributions:

Participants	1,509,658
Employer	409,017
Participant rollovers	5,629

1,924,304

Total additions

4,922,554

Deductions from net assets attributed to:

Benefits paid to participants	1,850,134
Administrative fees and expenses	42,577

Total deductions

1,892,711

Net increase

3,029,843

Net assets available for benefits:

Beginning of year	19,411,561
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End of year	\$ 22,441,404
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The accompanying notes are an integral part of these financial statements.

BHA/WES 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS****YEAR ENDED DECEMBER 31, 2021****NOTE A - DESCRIPTION OF PLAN:**

The following description of the BHA/WES 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan document for a more comprehensive description of the Plan's provisions.

General -

The Plan is a defined contribution 401(k) plan covering eligible employees of Bob's Heating & Air Conditioning, LLC and Washington Energy Services Company, LLC (collectively, "the Company"). The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Eligibility -

Employees are eligible to participate in the Plan once they have reached age 18 and completed six months of service.

Contributions -

Participants may elect to defer their annual wages, up to the maximum amount allowable under the Internal Revenue Code (IRC), and contribute these amounts to the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company may make a discretionary matching contribution equal to a uniform percentage or dollar amount of participant deferrals. In 2021 the Company elected to match 50% of the first 4% of the participant 401(k) contributions. Also, the Company may contribute a discretionary nonelective contribution in an amount as determined by the management of the Company at the end of the year (none in 2021). Participants are eligible for employer match upon enrollment in the plan. Participants may also make voluntary after-tax contributions to the Plan. Total contributions are subject to certain limitations.

The Plan allows rollover contributions and transfers from other qualified plans and certain individual retirement accounts.

Participant Accounts -

Each participant's account is credited with the participant's elective salary deferral and an allocation of Plan earnings or charged for Plan losses. Allocations are based upon participant account balances, as indicated in the Plan agreement. Participants direct the investment of their accounts into various investment options offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting -

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company matching portion of their accounts, plus actual earnings thereon, is based on years of credited service. A participant hired prior to December 31, 2019 ratably vests 100% over three years of credited service. A participant hired after January 1, 2020 ratably vests 100% over five years of credited service. Years of service for vesting are counted from the employee's date of hire. A participant is fully vested upon reaching normal retirement age, death, or permanent disability.

Payment of Benefits -

Upon termination of employment, death, disability, or retirement (age 59½), the participant will receive the value of the vested interest in his or her account in the form of a lump-sum distribution or in installment payments, depending on the account balance. The Plan allows for in-service distributions if a participant reaches age 59½, as well as hardship distributions. If a participant terminates employment and the participant's account balance does not exceed \$5,000, the Plan administrator will authorize the benefit payment without the participant's consent.

Forfeited Accounts -

At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$7,287 and \$2,450, respectively. These accounts may be used to reduce future Company contributions or to pay administrative expenses.

If a participant returns to service prior to incurring five consecutive Breaks in Service, then the forfeited non-vested amounts are returned to their participant account. Any amounts distributed must be returned within five years of the reemployment date in order for the non-vested portion to be reinstated. There were no reinstated forfeitures during the years ended December 31, 2021 and 2020.

NOTE A - CONTINUED:**Notes Receivable from Participants -**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the value of their vested account balance. Participant notes are accounted for as a segregated investment in the participant's account. Participants are allowed a maximum of two loans at any one time. A participant is only allowed one outstanding primary residence loan and one outstanding general-purpose loan at a time. Note terms are up to five years, except for notes to fund the purchase of a principal residence, for which the note may be repaid over a reasonable period that may exceed five years. The loans are secured by the balance in the participant's account. Principal and interest are paid ratably through biweekly payroll deductions. Interest rate on loans outstanding at December 31, 2021 was between 3.50% and 5.50% and is based on the prime interest rate plus 1%.

NOTE B - SUMMARY OF 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.

Use of Estimates -

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Notes Receivable from Participants -

Loans to participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Excess Contributions Payable -

Amounts payable to participants totaling \$115,704 for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 excess contributions to the applicable participants prior to March 15, 2022.

Investment Valuation and Income Recognition -

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit responsive investment contracts, which are reported at contract 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. See Note C for discussion of fair value measurements. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Contributions -

Contributions from participants are recorded in the period in which they are withheld from the participant's compensation. Matching contributions from the Company are recorded in the period in which the related participant contributions are recorded.

Payment of Benefits -

Benefits are recorded when paid.

NOTE B - CONTINUED:**Date of Management's Review -**

Management has evaluated subsequent events through October 10, 2022, which is the date the financial statements were available to be issued.

Expenses -

The Plan provides that certain expenses of the Plan may be paid by the Plan or the Company. Certain expenses incurred to maintain the Plan are paid directly by the Company and are excluded from these financial statements.

Legislative and Regulatory Developments -

The CARES act was signed into law on March 27, 2020, under Public Law 116-136, the Coronavirus Aid, Relief, and Economic Security. The CARES Act contains several provisions that affect employee benefit plans. Key provisions include allowing participants to take a coronavirus-related distribution of up to \$100,000 (not to exceed the participant's account balance) from their retirement plan up to December 31, 2020 without a 10% early withdrawal penalty; allowing participants to borrow up to \$100,000 from qualified plans – an increase of \$50,000 – for loans made from March 27, 2020 through September 22, 2020; allowing suspension of loan payment due March 27, 2020 through December 31, 2020 for up to one year; and, allowing suspension of 2020 required minimum distributions.

Plan Amendment -

The Plan was retroactively amended effective January 1, 2019 to implement various hardship distribution provisions of the Bipartisan Budget Act of 2018.

NOTE C - FAIR VALUE MEASUREMENTS:

Fair value measurements of the Plan's investments are as follows:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
<u>December 31, 2021</u>			
Pooled separate accounts	\$ 20,821,512	\$ -	\$ 20,821,512
Mutual funds	814,761	814,761	
	<u>\$ 21,636,273</u>	<u>\$ 814,761</u>	<u>\$ 20,821,512</u>
<u>December 31, 2020</u>			
Pooled separate accounts	\$ 17,569,898	\$ -	\$ 17,569,898
Mutual funds	669,046	669,046	
	<u>\$ 18,238,944</u>	<u>\$ 669,046</u>	<u>\$ 17,569,898</u>

The Plan's investment in pooled separate accounts and mutual funds are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

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

NOTE C - CONTINUED:*Level 1 Fair Value Measurements*

The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

Level 2 Fair Value Measurements

Pooled separate accounts within the investment contract with insurance company are stated at fair value as determined by observable Level 1 quoted pricing inputs or by quoted prices for similar assets in active or non-active markets. While pooled separate accounts may have publicly quoted pricing inputs (Level 1), the account values of separate accounts are not publicly quoted and are therefore classified as Level 2 investments.

NOTE D - INVESTMENT CONTRACT WITH INSURANCE COMPANY:

The Plan maintains a fully benefit-responsive guaranteed investment contract with Prudential Retirement Insurance and Annuity Company (Prudential). The account is credited with earnings on the underlying investments and charged for Plan withdrawals and certain administrative expenses.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attributable for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at contract value. Contract value, as reported to the Plan by Prudential, 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.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate of the general investment account portion of the investment contract is based upon an agreed-upon formula with the issuer, but may not be less than 1.5%. Such interest rates are reviewed on a semi-annual basis for resetting. The crediting interest rate was 2.15% from January 1, 2021 to June 30, 2021 and 2.05% from July 1, 2021 to December 31, 2021. The crediting interest rate was 2.15% for 2020.

Certain events limit the Plan's ability to transact at contract value with Prudential. Such events include but may not be limited to the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) bankruptcy of the plan sponsor or other plan sponsor events that cause a significant withdrawal from the plan, or (c) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

NOTE E - RELATED PARTY TRANSACTIONS:

Prudential is the custodian as defined by the Plan and therefore is a party-in-interest. Certain Plan investments are sponsored by Prudential. The Plan paid Prudential \$42,577 in direct compensation and eligible indirect compensation during the year ended December 31, 2021.

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

NOTE F - INFORMATION PREPARED AND CERTIFIED BY CUSTODIANS:

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 net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Prudential.

NOTE G - PLAN TERMINATION:

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

NOTE H - TAX STATUS:

The Plan is intended to be a qualified plan under Section 401(a) of the Internal Revenue Code, and the Plan is interpreted, applied and administered consistent with the intent to qualify. The Plan was established through a prototype plan of The Prudential Insurance Company of America, who has received a letter from the Internal Revenue Service indicating the Plan is acceptable. The Plan has been amended and restated since The Prudential Insurance Company of America prototype plan received its letter from the Internal Revenue Service stating it was acceptable.

The Company has not obtained a specific determination letter from the Internal Revenue Service for the Plan as adopted, however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan's annual return/report is subject to examination by the Department of Labor and the Internal Revenue Service. Because many types of transactions are susceptible to varying interpretations under Department of Labor and Federal tax laws and regulations, the amounts reported in the accompanying financial statements may be subject to change at a later date upon final determination by the Department of Labor.

NOTE I - RISKS AND UNCERTAINTIES:

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

The COVID-19 pandemic has created significant public health concerns as well as economic disruptions, uncertainty, and volatility. While businesses as well as Federal, state, and local governments have implemented significant actions to attempt to mitigate this public health crisis, the rapid development and fluidity of this situation precludes any prediction by management as to the ultimate duration, scope or impact of the COVID-19 pandemic. Nevertheless, the outbreak presents uncertainty and risk with respect to the Plan and its financial results.

NOTE J - PARTICIPANT WITHDRAWALS:

At December 31, 2021 there were no participants who had elected to withdraw from the Plan that had not yet been paid.

NOTE K - SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through October 10, 2022, the date the audited financial statements were available to be issued.

As of April 1, 2022, Prudential Retirement Insurance and Annuity Company was acquired by Empower Annuity Insurance Company of America. The acquisition has had no impact on the financial statements as of December 31, 2021. Management does not expect any impact on the financial statements in subsequent years.

NOTE L - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits as of December 31:

	<u>2021</u>	<u>2020</u>
Net assets available for benefits as reported per the financial statements	\$ 22,441,404	\$ 19,411,561
Excess contributions payable	<u>115,704</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 22,557,108</u>	<u>\$ 19,411,561</u>

NOTE L - CONTINUED:

The following is a reconciliation of contributions for the year ended December 31:

	2021	2020
Total contributions per the financial statements	\$ 1,924,304	\$ 1,636,662
Participant salary deferrals receivable at beginning of year	-	37,839
Employer matching contributions receivable at beginning of year	-	7,194
Excess contributions payable at end of year	115,704	-
Total contributions per Form 5500	<u>\$ 2,040,008</u>	<u>\$ 1,681,695</u>

The following is a reconciliation of benefits paid to participants for the year ended December 31:

	2021	2020
Total distributions as reported per the financial statements	\$ 1,850,134	\$ 1,351,876
Excess contributions payable at beginning of year	-	99,540
Total distributions per Form 5500	<u>\$ 1,850,134</u>	<u>\$ 1,451,416</u>

SUPPLEMENTAL INFORMATION

BHA/WES 401(K) PLAN

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EIN: 47-4473515 --- PLAN NO.: 001

SCHEDULE H, PART IV, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value	(d) Cost (1)	(e) Current Value
		GROUP ANNUITY CONTRACT:		
		<u>GENERAL ACCOUNT:</u>		
*	Prudential	GUARANTEED INCOME FUND	\$	872,417
		<u>POOLED SEPARATE ACCOUNTS:</u>		
*	Prudential	PRU DAY ONE IFX TRGT 2030		4,058,740
*	Prudential	PRU DAY ONE IFX TRGT 2025		3,911,091
*	Prudential	PRU DAY ONE IFX TRGT 2045		2,343,042
*	Prudential	PRU DAY ONE IFX TRGT 2035		2,292,552
*	Prudential	PRU DAY ONE IFX TRGT 2050		1,373,480
*	Prudential	PRU DAY ONE IFX TRGT 2040		1,260,898
*	Prudential	TRP GROWTH STK STGY		1,082,863
*	Prudential	PRU DAY ONE IFX TRGT 2020		807,370
*	Prudential	MID CAP GROWTH I (IVY)		533,625
*	Prudential	CORE PLUS BOND / PGIM FD		486,390
*	Prudential	PRU DAY ONE IFX TRGT 2055		417,833
*	Prudential	COLUMBIA DIVIDEND VAL ISP		412,078
*	Prudential	PRU DAY ONE IFX TRGT 2060		345,736
*	Prudential	DRYDEN S&P 500 INDEX FUND		344,185
*	Prudential	SCG/TIMESSQUARE		275,458
*	Prudential	MCV/COOKE & BIELER		243,311
*	Prudential	SCV/VICTORY FUND		227,684
*	Prudential	JANUS BALANCED STRATEGY		143,931
*	Prudential	PRU DAY ONE IFX TRGT BAL		127,407
*	Prudential	REAL ESTATE/COHEN&STEERS		79,994
*	Prudential	QMA MID CAP INDEX FUND		42,764
*	Prudential	QMA SMALL CAP INDEX FUND		11,080
		TOTAL POOLED SEPARATE ACCOUNTS		20,821,512
		TOTAL GROUP ANNUITY CONTRACT		21,693,929
		MUTUAL FUNDS:		
*	Prudential Mutual Funds	PGIM JENNISON INTL OPP R6		569,358
*	Prudential Mutual Funds	DFA EMERG MRKS CORE EQTY		171,960
*	Prudential Mutual Funds	VAN DEV MARK IND ADM		73,443
		TOTAL MUTUAL FUNDS		814,761
*	Participant Loans	3.50% - 5.50%	-0-	48,418
			\$	22,557,108
*	Party In-Interest			

(1) Cost data not included as accounts are participant-directed.

BHA/WES 401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2021

**Washington
Energy Services**



HEATING & AIR CONDITIONING

Johnson & Shute^{P.S.}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

Johnson & Shute^{P.S.}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT

October 10, 2022

To the Trustees of the
BHA/WES 401(k) Plan
Lynnwood, Washington

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

We have performed an audit of the financial statements of BHA/WES 401(k) 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 F to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's 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 Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of BHA/WES 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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 BHA/WES 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.
- 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 BHA/WES 401(k) 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 BHA/WES 401(k) 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 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 Schedules 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 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 financial statements or to the 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.

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

In our opinion—

- the form and content of the 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).

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of BHA/WES 401(k) 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 October 13, 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.

Johnson & Shute, P.S.

Certified Public Accountants
Bellevue, Washington

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
<u>ASSETS</u>		
Participant directed investments (Note C & D):		
Investments at fair value	\$ 21,636,273	\$ 18,238,944
Investments at contract value	872,417	1,148,002
	22,508,690	19,386,946
Receivables:		
Notes receivable from participants	48,418	24,379
Employer contributions		59
Participant contributions		177
	48,418	24,615
Total assets	22,557,108	19,411,561
<u>LIABILITIES</u>		
Excess contributions payable	115,704	-
Total liabilities	115,704	-
Net assets available for benefits	\$ 22,441,404	\$ 19,411,561

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

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**YEAR ENDED DECEMBER 31, 2021****Additions to net assets attributed to:**

Investment income:

Interest and dividend income	\$ 24,839
Net appreciation in value of investments	2,971,875

2,996,714

Interest income on notes receivable from participants

1,536

Contributions:

Participants	1,509,658
Employer	409,017
Participant rollovers	5,629

1,924,304

Total additions

4,922,554

Deductions from net assets attributed to:

Benefits paid to participants	1,850,134
Administrative fees and expenses	42,577

Total deductions

1,892,711

Net increase

3,029,843

Net assets available for benefits:

Beginning of year	19,411,561
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End of year

\$ 22,441,404

BHA/WES 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS****YEAR ENDED DECEMBER 31, 2021****NOTE A - DESCRIPTION OF PLAN:**

The following description of the BHA/WES 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan document for a more comprehensive description of the Plan's provisions.

General -

The Plan is a defined contribution 401(k) plan covering eligible employees of Bob's Heating & Air Conditioning, LLC and Washington Energy Services Company, LLC (collectively, "the Company"). The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Eligibility -

Employees are eligible to participate in the Plan once they have reached age 18 and completed six months of service.

Contributions -

Participants may elect to defer their annual wages, up to the maximum amount allowable under the Internal Revenue Code (IRC), and contribute these amounts to the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company may make a discretionary matching contribution equal to a uniform percentage or dollar amount of participant deferrals. In 2021 the Company elected to match 50% of the first 4% of the participant 401(k) contributions. Also, the Company may contribute a discretionary nonelective contribution in an amount as determined by the management of the Company at the end of the year (none in 2021). Participants are eligible for employer match upon enrollment in the plan. Participants may also make voluntary after-tax contributions to the Plan. Total contributions are subject to certain limitations.

The Plan allows rollover contributions and transfers from other qualified plans and certain individual retirement accounts.

Participant Accounts -

Each participant's account is credited with the participant's elective salary deferral and an allocation of Plan earnings or charged for Plan losses. Allocations are based upon participant account balances, as indicated in the Plan agreement. Participants direct the investment of their accounts into various investment options offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting -

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company matching portion of their accounts, plus actual earnings thereon, is based on years of credited service. A participant hired prior to December 31, 2019 ratably vests 100% over three years of credited service. A participant hired after January 1, 2020 ratably vests 100% over five years of credited service. Years of service for vesting are counted from the employee's date of hire. A participant is fully vested upon reaching normal retirement age, death, or permanent disability.

Payment of Benefits -

Upon termination of employment, death, disability, or retirement (age 59½), the participant will receive the value of the vested interest in his or her account in the form of a lump-sum distribution or in installment payments, depending on the account balance. The Plan allows for in-service distributions if a participant reaches age 59½, as well as hardship distributions. If a participant terminates employment and the participant's account balance does not exceed \$5,000, the Plan administrator will authorize the benefit payment without the participant's consent.

Forfeited Accounts -

At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$7,287 and \$2,450, respectively. These accounts may be used to reduce future Company contributions or to pay administrative expenses.

If a participant returns to service prior to incurring five consecutive Breaks in Service, then the forfeited non-vested amounts are returned to their participant account. Any amounts distributed must be returned within five years of the reemployment date in order for the non-vested portion to be reinstated. There were no reinstated forfeitures during the years ended December 31, 2021 and 2020.

NOTE A - CONTINUED:**Notes Receivable from Participants -**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the value of their vested account balance. Participant notes are accounted for as a segregated investment in the participant's account. Participants are allowed a maximum of two loans at any one time. A participant is only allowed one outstanding primary residence loan and one outstanding general-purpose loan at a time. Note terms are up to five years, except for notes to fund the purchase of a principal residence, for which the note may be repaid over a reasonable period that may exceed five years. The loans are secured by the balance in the participant's account. Principal and interest are paid ratably through biweekly payroll deductions. Interest rate on loans outstanding at December 31, 2021 was between 3.50% and 5.50% and is based on the prime interest rate plus 1%.

NOTE B - SUMMARY OF 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.

Use of Estimates -

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Notes Receivable from Participants -

Loans to participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Excess Contributions Payable -

Amounts payable to participants totaling \$115,704 for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 excess contributions to the applicable participants prior to March 15, 2022.

Investment Valuation and Income Recognition -

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit responsive investment contracts, which are reported at contract 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. See Note C for discussion of fair value measurements. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Contributions -

Contributions from participants are recorded in the period in which they are withheld from the participant's compensation. Matching contributions from the Company are recorded in the period in which the related participant contributions are recorded.

Payment of Benefits -

Benefits are recorded when paid.

NOTE B - CONTINUED:**Date of Management's Review -**

Management has evaluated subsequent events through October 10, 2022, which is the date the financial statements were available to be issued.

Expenses -

The Plan provides that certain expenses of the Plan may be paid by the Plan or the Company. Certain expenses incurred to maintain the Plan are paid directly by the Company and are excluded from these financial statements.

Legislative and Regulatory Developments -

The CARES act was signed into law on March 27, 2020, under Public Law 116-136, the Coronavirus Aid, Relief, and Economic Security. The CARES Act contains several provisions that affect employee benefit plans. Key provisions include allowing participants to take a coronavirus-related distribution of up to \$100,000 (not to exceed the participant's account balance) from their retirement plan up to December 31, 2020 without a 10% early withdrawal penalty; allowing participants to borrow up to \$100,000 from qualified plans – an increase of \$50,000 – for loans made from March 27, 2020 through September 22, 2020; allowing suspension of loan payment due March 27, 2020 through December 31, 2020 for up to one year; and, allowing suspension of 2020 required minimum distributions.

Plan Amendment -

The Plan was retroactively amended effective January 1, 2019 to implement various hardship distribution provisions of the Bipartisan Budget Act of 2018.

NOTE C - FAIR VALUE MEASUREMENTS:

Fair value measurements of the Plan's investments are as follows:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
<u>December 31, 2021</u>			
Pooled separate accounts	\$ 20,821,512	\$ -	\$ 20,821,512
Mutual funds	814,761	814,761	
	<u>\$ 21,636,273</u>	<u>\$ 814,761</u>	<u>\$ 20,821,512</u>
<u>December 31, 2020</u>			
Pooled separate accounts	\$ 17,569,898	\$ -	\$ 17,569,898
Mutual funds	669,046	669,046	
	<u>\$ 18,238,944</u>	<u>\$ 669,046</u>	<u>\$ 17,569,898</u>

The Plan's investment in pooled separate accounts and mutual funds are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

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

NOTE C - CONTINUED:*Level 1 Fair Value Measurements*

The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

Level 2 Fair Value Measurements

Pooled separate accounts within the investment contract with insurance company are stated at fair value as determined by observable Level 1 quoted pricing inputs or by quoted prices for similar assets in active or non-active markets. While pooled separate accounts may have publicly quoted pricing inputs (Level 1), the account values of separate accounts are not publicly quoted and are therefore classified as Level 2 investments.

NOTE D - INVESTMENT CONTRACT WITH INSURANCE COMPANY:

The Plan maintains a fully benefit-responsive guaranteed investment contract with Prudential Retirement Insurance and Annuity Company (Prudential). The account is credited with earnings on the underlying investments and charged for Plan withdrawals and certain administrative expenses.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attributable for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at contract value. Contract value, as reported to the Plan by Prudential, 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.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate of the general investment account portion of the investment contract is based upon an agreed-upon formula with the issuer, but may not be less than 1.5%. Such interest rates are reviewed on a semi-annual basis for resetting. The crediting interest rate was 2.15% from January 1, 2021 to June 30, 2021 and 2.05% from July 1, 2021 to December 31, 2021. The crediting interest rate was 2.15% for 2020.

Certain events limit the Plan's ability to transact at contract value with Prudential. Such events include but may not be limited to the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) bankruptcy of the plan sponsor or other plan sponsor events that cause a significant withdrawal from the plan, or (c) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

NOTE E - RELATED PARTY TRANSACTIONS:

Prudential is the custodian as defined by the Plan and therefore is a party-in-interest. Certain Plan investments are sponsored by Prudential. The Plan paid Prudential \$42,577 in direct compensation and eligible indirect compensation during the year ended December 31, 2021.

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

NOTE F - INFORMATION PREPARED AND CERTIFIED BY CUSTODIANS:

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 net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Prudential.

NOTE G - PLAN TERMINATION:

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

NOTE H - TAX STATUS:

The Plan is intended to be a qualified plan under Section 401(a) of the Internal Revenue Code, and the Plan is interpreted, applied and administered consistent with the intent to qualify. The Plan was established through a prototype plan of The Prudential Insurance Company of America, who has received a letter from the Internal Revenue Service indicating the Plan is acceptable. The Plan has been amended and restated since The Prudential Insurance Company of America prototype plan received its letter from the Internal Revenue Service stating it was acceptable.

The Company has not obtained a specific determination letter from the Internal Revenue Service for the Plan as adopted, however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan's annual return/report is subject to examination by the Department of Labor and the Internal Revenue Service. Because many types of transactions are susceptible to varying interpretations under Department of Labor and Federal tax laws and regulations, the amounts reported in the accompanying financial statements may be subject to change at a later date upon final determination by the Department of Labor.

NOTE I - RISKS AND UNCERTAINTIES:

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

The COVID-19 pandemic has created significant public health concerns as well as economic disruptions, uncertainty, and volatility. While businesses as well as Federal, state, and local governments have implemented significant actions to attempt to mitigate this public health crisis, the rapid development and fluidity of this situation precludes any prediction by management as to the ultimate duration, scope or impact of the COVID-19 pandemic. Nevertheless, the outbreak presents uncertainty and risk with respect to the Plan and its financial results.

NOTE J - PARTICIPANT WITHDRAWALS:

At December 31, 2021 there were no participants who had elected to withdraw from the Plan that had not yet been paid.

NOTE K - SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through October 10, 2022, the date the audited financial statements were available to be issued.

As of April 1, 2022, Prudential Retirement Insurance and Annuity Company was acquired by Empower Annuity Insurance Company of America. The acquisition has had no impact on the financial statements as of December 31, 2021. Management does not expect any impact on the financial statements in subsequent years.

NOTE L - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits as of December 31:

	<u>2021</u>	<u>2020</u>
Net assets available for benefits as reported per the financial statements	\$ 22,441,404	\$ 19,411,561
Excess contributions payable	<u>115,704</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 22,557,108</u>	<u>\$ 19,411,561</u>

NOTE L - CONTINUED:

The following is a reconciliation of contributions for the year ended December 31:

	2021	2020
Total contributions per the financial statements	\$ 1,924,304	\$ 1,636,662
Participant salary deferrals receivable at beginning of year	-	37,839
Employer matching contributions receivable at beginning of year	-	7,194
Excess contributions payable at end of year	115,704	-
Total contributions per Form 5500	<u>\$ 2,040,008</u>	<u>\$ 1,681,695</u>

The following is a reconciliation of benefits paid to participants for the year ended December 31:

	2021	2020
Total distributions as reported per the financial statements	\$ 1,850,134	\$ 1,351,876
Excess contributions payable at beginning of year	-	99,540
Total distributions per Form 5500	<u>\$ 1,850,134</u>	<u>\$ 1,451,416</u>

SUPPLEMENTAL INFORMATION

BHA/WES 401(K) PLAN

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EIN: 47-4473515 --- PLAN NO.: 001

**SCHEDULE H, PART IV, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021**

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value	(d) Cost (1)	(e) Current Value
		GROUP ANNUITY CONTRACT:		
		<u>GENERAL ACCOUNT:</u>		
*	Prudential	GUARANTEED INCOME FUND		\$ 872,417
		<u>POOLED SEPARATE ACCOUNTS:</u>		
*	Prudential	PRU DAY ONE IFX TRGT 2030		4,058,740
*	Prudential	PRU DAY ONE IFX TRGT 2025		3,911,091
*	Prudential	PRU DAY ONE IFX TRGT 2045		2,343,042
*	Prudential	PRU DAY ONE IFX TRGT 2035		2,292,552
*	Prudential	PRU DAY ONE IFX TRGT 2050		1,373,480
*	Prudential	PRU DAY ONE IFX TRGT 2040		1,260,898
*	Prudential	TRP GROWTH STK STGY		1,082,863
*	Prudential	PRU DAY ONE IFX TRGT 2020		807,370
*	Prudential	MID CAP GROWTH I (IVY)		533,625
*	Prudential	CORE PLUS BOND / PGIM FD		486,390
*	Prudential	PRU DAY ONE IFX TRGT 2055		417,833
*	Prudential	COLUMBIA DIVIDEND VAL ISP		412,078
*	Prudential	PRU DAY ONE IFX TRGT 2060		345,736
*	Prudential	DRYDEN S&P 500 INDEX FUND		344,185
*	Prudential	SCG/TIMESSQUARE		275,458
*	Prudential	MCV/COOKE & BIELER		243,311
*	Prudential	SCV/VICTORY FUND		227,684
*	Prudential	JANUS BALANCED STRATEGY		143,931
*	Prudential	PRU DAY ONE IFX TRGT BAL		127,407
*	Prudential	REAL ESTATE/COHEN&STEERS		79,994
*	Prudential	QMA MID CAP INDEX FUND		42,764
*	Prudential	QMA SMALL CAP INDEX FUND		11,080
		TOTAL POOLED SEPARATE ACCOUNTS		20,821,512
		TOTAL GROUP ANNUITY CONTRACT		21,693,929
		MUTUAL FUNDS:		
*	Prudential Mutual Funds	PGIM JENNISON INTL OPP R6		569,358
*	Prudential Mutual Funds	DFA EMERG MRKS CORE EQTY		171,960
*	Prudential Mutual Funds	VAN DEV MARK IND ADM		73,443
		TOTAL MUTUAL FUNDS		814,761
*	Participant Loans	3.50% - 5.50%	-0-	48,418
				<u>\$ 22,557,108</u>
*	Party In-Interest			

(1) Cost data not included as accounts are participant-directed.

BHA/WES 401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2021

**Washington
Energy Services**



HEATING & AIR CONDITIONING

Johnson & Shute P.S.
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

Johnson & Shute P.S.
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT

October 10, 2022

To the Trustees of the
BHA/WES 401(k) Plan
Lynnwood, Washington

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

We have performed an audit of the financial statements of BHA/WES 401(k) 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 F to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's 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 Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of BHA/WES 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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 BHA/WES 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.
- 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 BHA/WES 401(k) 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 BHA/WES 401(k) 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 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 Schedules 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 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 financial statements or to the 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.

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

In our opinion—

- the form and content of the 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).

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of BHA/WES 401(k) 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 October 13, 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.

Johnson & Shute, P.S.

Certified Public Accountants
Bellevue, Washington

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
<u>ASSETS</u>		
Participant directed investments (Note C & D):		
Investments at fair value	\$ 21,636,273	\$ 18,238,944
Investments at contract value	872,417	1,148,002
	22,508,690	19,386,946
Receivables:		
Notes receivable from participants	48,418	24,379
Employer contributions		59
Participant contributions		177
	48,418	24,615
Total assets	22,557,108	19,411,561
<u>LIABILITIES</u>		
Excess contributions payable	115,704	-
Total liabilities	115,704	-
Net assets available for benefits	\$ 22,441,404	\$ 19,411,561

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

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**YEAR ENDED DECEMBER 31, 2021****Additions to net assets attributed to:**

Investment income:

Interest and dividend income	\$ 24,839
Net appreciation in value of investments	2,971,875

2,996,714

Interest income on notes receivable from participants

1,536

Contributions:

Participants	1,509,658
Employer	409,017
Participant rollovers	5,629

1,924,304

Total additions

4,922,554

Deductions from net assets attributed to:

Benefits paid to participants	1,850,134
Administrative fees and expenses	42,577

Total deductions

1,892,711

Net increase

3,029,843

Net assets available for benefits:

Beginning of year	19,411,561
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End of year	\$ 22,441,404
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The accompanying notes are an integral part of these financial statements.

BHA/WES 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS****YEAR ENDED DECEMBER 31, 2021****NOTE A - DESCRIPTION OF PLAN:**

The following description of the BHA/WES 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan document for a more comprehensive description of the Plan's provisions.

General -

The Plan is a defined contribution 401(k) plan covering eligible employees of Bob's Heating & Air Conditioning, LLC and Washington Energy Services Company, LLC (collectively, "the Company"). The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Eligibility -

Employees are eligible to participate in the Plan once they have reached age 18 and completed six months of service.

Contributions -

Participants may elect to defer their annual wages, up to the maximum amount allowable under the Internal Revenue Code (IRC), and contribute these amounts to the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company may make a discretionary matching contribution equal to a uniform percentage or dollar amount of participant deferrals. In 2021 the Company elected to match 50% of the first 4% of the participant 401(k) contributions. Also, the Company may contribute a discretionary nonelective contribution in an amount as determined by the management of the Company at the end of the year (none in 2021). Participants are eligible for employer match upon enrollment in the plan. Participants may also make voluntary after-tax contributions to the Plan. Total contributions are subject to certain limitations.

The Plan allows rollover contributions and transfers from other qualified plans and certain individual retirement accounts.

Participant Accounts -

Each participant's account is credited with the participant's elective salary deferral and an allocation of Plan earnings or charged for Plan losses. Allocations are based upon participant account balances, as indicated in the Plan agreement. Participants direct the investment of their accounts into various investment options offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting -

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company matching portion of their accounts, plus actual earnings thereon, is based on years of credited service. A participant hired prior to December 31, 2019 ratably vests 100% over three years of credited service. A participant hired after January 1, 2020 ratably vests 100% over five years of credited service. Years of service for vesting are counted from the employee's date of hire. A participant is fully vested upon reaching normal retirement age, death, or permanent disability.

Payment of Benefits -

Upon termination of employment, death, disability, or retirement (age 59½), the participant will receive the value of the vested interest in his or her account in the form of a lump-sum distribution or in installment payments, depending on the account balance. The Plan allows for in-service distributions if a participant reaches age 59½, as well as hardship distributions. If a participant terminates employment and the participant's account balance does not exceed \$5,000, the Plan administrator will authorize the benefit payment without the participant's consent.

Forfeited Accounts -

At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$7,287 and \$2,450, respectively. These accounts may be used to reduce future Company contributions or to pay administrative expenses.

If a participant returns to service prior to incurring five consecutive Breaks in Service, then the forfeited non-vested amounts are returned to their participant account. Any amounts distributed must be returned within five years of the reemployment date in order for the non-vested portion to be reinstated. There were no reinstated forfeitures during the years ended December 31, 2021 and 2020.

NOTE A - CONTINUED:**Notes Receivable from Participants -**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the value of their vested account balance. Participant notes are accounted for as a segregated investment in the participant's account. Participants are allowed a maximum of two loans at any one time. A participant is only allowed one outstanding primary residence loan and one outstanding general-purpose loan at a time. Note terms are up to five years, except for notes to fund the purchase of a principal residence, for which the note may be repaid over a reasonable period that may exceed five years. The loans are secured by the balance in the participant's account. Principal and interest are paid ratably through biweekly payroll deductions. Interest rate on loans outstanding at December 31, 2021 was between 3.50% and 5.50% and is based on the prime interest rate plus 1%.

NOTE B - SUMMARY OF 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.

Use of Estimates -

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Notes Receivable from Participants -

Loans to participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Excess Contributions Payable -

Amounts payable to participants totaling \$115,704 for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 excess contributions to the applicable participants prior to March 15, 2022.

Investment Valuation and Income Recognition -

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit responsive investment contracts, which are reported at contract 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. See Note C for discussion of fair value measurements. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Contributions -

Contributions from participants are recorded in the period in which they are withheld from the participant's compensation. Matching contributions from the Company are recorded in the period in which the related participant contributions are recorded.

Payment of Benefits -

Benefits are recorded when paid.

NOTE B - CONTINUED:**Date of Management's Review -**

Management has evaluated subsequent events through October 10, 2022, which is the date the financial statements were available to be issued.

Expenses -

The Plan provides that certain expenses of the Plan may be paid by the Plan or the Company. Certain expenses incurred to maintain the Plan are paid directly by the Company and are excluded from these financial statements.

Legislative and Regulatory Developments -

The CARES act was signed into law on March 27, 2020, under Public Law 116-136, the Coronavirus Aid, Relief, and Economic Security. The CARES Act contains several provisions that affect employee benefit plans. Key provisions include allowing participants to take a coronavirus-related distribution of up to \$100,000 (not to exceed the participant's account balance) from their retirement plan up to December 31, 2020 without a 10% early withdrawal penalty; allowing participants to borrow up to \$100,000 from qualified plans – an increase of \$50,000 – for loans made from March 27, 2020 through September 22, 2020; allowing suspension of loan payment due March 27, 2020 through December 31, 2020 for up to one year; and, allowing suspension of 2020 required minimum distributions.

Plan Amendment -

The Plan was retroactively amended effective January 1, 2019 to implement various hardship distribution provisions of the Bipartisan Budget Act of 2018.

NOTE C - FAIR VALUE MEASUREMENTS:

Fair value measurements of the Plan's investments are as follows:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
<u>December 31, 2021</u>			
Pooled separate accounts	\$ 20,821,512	\$ -	\$ 20,821,512
Mutual funds	814,761	814,761	
	<u>\$ 21,636,273</u>	<u>\$ 814,761</u>	<u>\$ 20,821,512</u>
<u>December 31, 2020</u>			
Pooled separate accounts	\$ 17,569,898	\$ -	\$ 17,569,898
Mutual funds	669,046	669,046	
	<u>\$ 18,238,944</u>	<u>\$ 669,046</u>	<u>\$ 17,569,898</u>

The Plan's investment in pooled separate accounts and mutual funds are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

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

NOTE C - CONTINUED:*Level 1 Fair Value Measurements*

The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

Level 2 Fair Value Measurements

Pooled separate accounts within the investment contract with insurance company are stated at fair value as determined by observable Level 1 quoted pricing inputs or by quoted prices for similar assets in active or non-active markets. While pooled separate accounts may have publicly quoted pricing inputs (Level 1), the account values of separate accounts are not publicly quoted and are therefore classified as Level 2 investments.

NOTE D - INVESTMENT CONTRACT WITH INSURANCE COMPANY:

The Plan maintains a fully benefit-responsive guaranteed investment contract with Prudential Retirement Insurance and Annuity Company (Prudential). The account is credited with earnings on the underlying investments and charged for Plan withdrawals and certain administrative expenses.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attributable for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at contract value. Contract value, as reported to the Plan by Prudential, 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.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate of the general investment account portion of the investment contract is based upon an agreed-upon formula with the issuer, but may not be less than 1.5%. Such interest rates are reviewed on a semi-annual basis for resetting. The crediting interest rate was 2.15% from January 1, 2021 to June 30, 2021 and 2.05% from July 1, 2021 to December 31, 2021. The crediting interest rate was 2.15% for 2020.

Certain events limit the Plan's ability to transact at contract value with Prudential. Such events include but may not be limited to the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) bankruptcy of the plan sponsor or other plan sponsor events that cause a significant withdrawal from the plan, or (c) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

NOTE E - RELATED PARTY TRANSACTIONS:

Prudential is the custodian as defined by the Plan and therefore is a party-in-interest. Certain Plan investments are sponsored by Prudential. The Plan paid Prudential \$42,577 in direct compensation and eligible indirect compensation during the year ended December 31, 2021.

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

NOTE F - INFORMATION PREPARED AND CERTIFIED BY CUSTODIANS:

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 net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Prudential.

NOTE G - PLAN TERMINATION:

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

NOTE H - TAX STATUS:

The Plan is intended to be a qualified plan under Section 401(a) of the Internal Revenue Code, and the Plan is interpreted, applied and administered consistent with the intent to qualify. The Plan was established through a prototype plan of The Prudential Insurance Company of America, who has received a letter from the Internal Revenue Service indicating the Plan is acceptable. The Plan has been amended and restated since The Prudential Insurance Company of America prototype plan received its letter from the Internal Revenue Service stating it was acceptable.

The Company has not obtained a specific determination letter from the Internal Revenue Service for the Plan as adopted, however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan's annual return/report is subject to examination by the Department of Labor and the Internal Revenue Service. Because many types of transactions are susceptible to varying interpretations under Department of Labor and Federal tax laws and regulations, the amounts reported in the accompanying financial statements may be subject to change at a later date upon final determination by the Department of Labor.

NOTE I - RISKS AND UNCERTAINTIES:

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

The COVID-19 pandemic has created significant public health concerns as well as economic disruptions, uncertainty, and volatility. While businesses as well as Federal, state, and local governments have implemented significant actions to attempt to mitigate this public health crisis, the rapid development and fluidity of this situation precludes any prediction by management as to the ultimate duration, scope or impact of the COVID-19 pandemic. Nevertheless, the outbreak presents uncertainty and risk with respect to the Plan and its financial results.

NOTE J - PARTICIPANT WITHDRAWALS:

At December 31, 2021 there were no participants who had elected to withdraw from the Plan that had not yet been paid.

NOTE K - SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through October 10, 2022, the date the audited financial statements were available to be issued.

As of April 1, 2022, Prudential Retirement Insurance and Annuity Company was acquired by Empower Annuity Insurance Company of America. The acquisition has had no impact on the financial statements as of December 31, 2021. Management does not expect any impact on the financial statements in subsequent years.

NOTE L - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits as of December 31:

	<u>2021</u>	<u>2020</u>
Net assets available for benefits as reported per the financial statements	\$ 22,441,404	\$ 19,411,561
Excess contributions payable	<u>115,704</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 22,557,108</u>	<u>\$ 19,411,561</u>

NOTE L - CONTINUED:

The following is a reconciliation of contributions for the year ended December 31:

	2021	2020
Total contributions per the financial statements	\$ 1,924,304	\$ 1,636,662
Participant salary deferrals receivable at beginning of year	-	37,839
Employer matching contributions receivable at beginning of year	-	7,194
Excess contributions payable at end of year	115,704	-
Total contributions per Form 5500	<u>\$ 2,040,008</u>	<u>\$ 1,681,695</u>

The following is a reconciliation of benefits paid to participants for the year ended December 31:

	2021	2020
Total distributions as reported per the financial statements	\$ 1,850,134	\$ 1,351,876
Excess contributions payable at beginning of year	-	99,540
Total distributions per Form 5500	<u>\$ 1,850,134</u>	<u>\$ 1,451,416</u>

SUPPLEMENTAL INFORMATION

BHA/WES 401(K) PLAN

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EIN: 47-4473515 --- PLAN NO.: 001

SCHEDULE H, PART IV, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**DECEMBER 31, 2021**

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value	(d) Cost (1)	(e) Current Value
GROUP ANNUITY CONTRACT:				
<u>GENERAL ACCOUNT:</u>				
*	Prudential	GUARANTEED INCOME FUND		\$ 872,417
<u>POOLED SEPARATE ACCOUNTS:</u>				
*	Prudential	PRU DAY ONE IFX TRGT 2030		4,058,740
*	Prudential	PRU DAY ONE IFX TRGT 2025		3,911,091
*	Prudential	PRU DAY ONE IFX TRGT 2045		2,343,042
*	Prudential	PRU DAY ONE IFX TRGT 2035		2,292,552
*	Prudential	PRU DAY ONE IFX TRGT 2050		1,373,480
*	Prudential	PRU DAY ONE IFX TRGT 2040		1,260,898
*	Prudential	TRP GROWTH STK STGY		1,082,863
*	Prudential	PRU DAY ONE IFX TRGT 2020		807,370
*	Prudential	MID CAP GROWTH I (IVY)		533,625
*	Prudential	CORE PLUS BOND / PGIM FD		486,390
*	Prudential	PRU DAY ONE IFX TRGT 2055		417,833
*	Prudential	COLUMBIA DIVIDEND VAL ISP		412,078
*	Prudential	PRU DAY ONE IFX TRGT 2060		345,736
*	Prudential	DRYDEN S&P 500 INDEX FUND		344,185
*	Prudential	SCG/TIMESSQUARE		275,458
*	Prudential	MCV/COOKE & BIELER		243,311
*	Prudential	SCV/VICTORY FUND		227,684
*	Prudential	JANUS BALANCED STRATEGY		143,931
*	Prudential	PRU DAY ONE IFX TRGT BAL		127,407
*	Prudential	REAL ESTATE/COHEN&STEERS		79,994
*	Prudential	QMA MID CAP INDEX FUND		42,764
*	Prudential	QMA SMALL CAP INDEX FUND		11,080
TOTAL POOLED SEPARATE ACCOUNTS				20,821,512
TOTAL GROUP ANNUITY CONTRACT				21,693,929
MUTUAL FUNDS:				
*	Prudential Mutual Funds	PGIM JENNISON INTL OPP R6		569,358
*	Prudential Mutual Funds	DFA EMERG MRKS CORE EQTY		171,960
*	Prudential Mutual Funds	VAN DEV MARK IND ADM		73,443
TOTAL MUTUAL FUNDS				814,761
*	Participant Loans	3.50% - 5.50%	-0-	48,418
				<u>\$ 22,557,108</u>
*	Party In-Interest			

(1) Cost data not included as accounts are participant-directed.