

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>CONSOR ENGINEERS 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2003</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2003</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2003</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>CONSOR ENGINEERS, LLC</u> <u>14142 DENVER WEST PKWY</u> <u>BLDG 51, SUITE 250</u> <u>LAKEWOOD, CO 80401</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>59-3221706</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>720-506-5285</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541330</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>59-3221706</u>	2c Plan Sponsor's telephone number <u>720-506-5285</u>	2d Business code (see instructions) <u>541330</u>	
2b Employer Identification Number (EIN) <u>59-3221706</u>					
2c Plan Sponsor's telephone number <u>720-506-5285</u>					
2d Business code (see instructions) <u>541330</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.	10/17/2022	TODD VAN MALDEGHEM
	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	868
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)	762
a(2) Total number of active participants at the end of the plan year		6a(2)	790
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	171
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	961
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	961
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	940
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	32
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: 2K 2S 2T 3H 2A 2E 2F 2G 3D 2J 2R			
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>0</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 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 CONSOR ENGINEERS 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CONSOR ENGINEERS, LLC	D Employer Identification Number (EIN) 59-3221706	

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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

LOCKTON FINANCIAL ADVISORS LLC

20-3247391

(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	ADVISOR	78423	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65 71	RECORDKEEPER	-18254	Yes ☒ No ☐	Yes ☒ No ☐	0	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
AS SPL MID CP VAL IS - DST ASSET M 39-1657495	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
COL DIVIDEND INC ADV - COLUMBIA MG 14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
MFS MID CAP GRTH R4 - MFS SERVICE 04-2865649	0.15%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
PUTNAM GLOBAL TECHNOLOGY FUND CL A ONE POST OFFICE SQUARE MAILZONE G3C BOSTON, MA 02109	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>CONSOR ENGINEERS 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>CONSOR ENGINEERS, LLC</u>	D Employer Identification Number (EIN) <u>59-3221706</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>AB US LG CP GR CIT L</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST, N.A.</u>		
c EIN-PN <u>38-4116831-509</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2758748</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FA STABLE VALUE III</u>		
b Name of sponsor of entity listed in (a): <u>FIDELITY MANAGEMENT TRUST COMPANY</u>		
c EIN-PN <u>04-3022712-026</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>969556</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan CONSOR ENGINEERS 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 CONSOR ENGINEERS, LLC		
D Employer Identification Number (EIN) 59-3221706		

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1045307	1946171
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	199377	455658
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	755362	866351
(9) Value of interest in common/collective trusts.....	1c(9)	2454534	3728304
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	44915067	62757366
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1) 0	0
(2)	Employer real property.....	1d(2) 0	0
e	Buildings and other property used in plan operation	1e 0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f 49369647	69753850
Liabilities			
g	Benefit claims payable	1g 0	0
h	Operating payables	1h 0	0
i	Acquisition indebtedness.....	1i 0	0
j	Other liabilities.....	1j 0	0
k	Total liabilities (add all amounts in lines 1g through 1j)	1k 0	0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l 49369647	69753850

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
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 2589741	
	(B) Participants	2a(1)(B) 6055767	
	(C) Others (including rollovers).....	2a(1)(C) 1270317	
(2)	Noncash contributions.....	2a(2) 0	9915825
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	
b	Earnings on investments:		
(1)	Interest:		36577
(A)	Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A) 487	
(B)	U.S. Government securities	2b(1)(B) 0	
(C)	Corporate debt instruments	2b(1)(C) 0	
(D)	Loans (other than to participants)	2b(1)(D) 0	
(E)	Participant loans.....	2b(1)(E) 36090	
(F)	Other	2b(1)(F) 0	
(G)	Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	
(2)	Dividends: (A) Preferred stock.....	2b(2)(A) 0	4552378
	(B) Common stock	2b(2)(B) 4240	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C) 4548138	
(D)	Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	
(3)	Rents	2b(3)	0
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A) 1504156	68159
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B) 1435997	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A) 0	-114337
	(B) Other	2b(5)(B) -114337	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		595367
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		2565785
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		17619754
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3375005	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3375005
f Corrective distributions (see instructions).....	2f		22974
g Certain deemed distributions of participant loans (see instructions).....	2g		8200
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	60069	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		60069
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3466248
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		14153506
l Transfers of assets:			
(1) To this plan.....	2l(1)		6230697
(2) From this plan.....	2l(2)		0

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: **ROGER C KLINE, CPA**

(2) EIN: **46-0546921**

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.		X	
4n		X	

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 CONSOR ENGINEERS 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CONSOR ENGINEERS, LLC	D Employer Identification Number (EIN) 59-3221706

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

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

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

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

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 _____

CONSOR ENGINEERS 401(K)
PLAN

FINANCIAL STATEMENTS
YEARS ENDED
DECEMBER 31, 2021 AND 2020

CONSOR ENGINEERS 401(K) PLAN

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ROGER C KLINE, CPA

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
CONSOR Engineers 401(k) Plan

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

We have performed an audit of the accompanying financial statements of CONSOR Engineers 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.

Management, having determined it is permissible in the circumstances, has elected to have the audit of CONSOR Engineers 401(k) Plan Plan's (the "Plan") 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 7 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of ABC Company 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 the 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 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercised 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 the 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 the 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 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.

Roger C Kline, CPA

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.

Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4I – Schedule of Assets (Held at End of Year) as of December 31, 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Littleton, CO
October 12, 2022

ROGER C KLINE, CPA

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Littleton, CO 80120

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Phone: 720.583.6778

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
CONSOR Engineers 401(k) Plan

Report on the Financial Statements

I was engaged to audit the accompanying financial statements of CONSOR Engineers 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2020, and the related statements of changes in net assets available for benefits for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 8 which was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan. I have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Massachusetts Mutual Life Insurance Company as of and for the year ended December 31, 2020, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of Schedule H, Line 4I – Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 2020, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I do not express an opinion on the supplemental schedules referred to above.

Roger C Kline, CPA

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in dark ink, appearing to read "Roger Kline", is centered below the text. The signature is fluid and cursive, with a long horizontal stroke at the end.

Littleton, CO
October 13, 2021

CONSOR ENGINEERS 401(K) PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS:		
INVESTMENTS , at fair value (Notes 2, 4 and 7)	\$ 68,887,499	\$ 48,614,285
RECEIVABLES:		
Employer contributions	-	235,186
Participant contributions	-	5,722
Notes receivable from participants	866,351	755,362
<i>Total receivables</i>	866,351	996,270
TOTAL ASSETS	<u>\$ 69,753,850</u>	<u>\$ 49,610,555</u>
LIABILITIES:	\$ -	\$ -
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 69,753,850</u>	<u>\$ 49,610,555</u>

CONSOR ENGINEERS 401(K) PLAN

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2021**

ADDITIONS:

Investment income:

Net depreciation in fair value of investments	\$ 3,114,974
Dividends	4,552,378
Interest	<u>487</u>
<i>Total investment income</i>	<u>7,667,839</u>

Interest on notes receivable from participants	<u>36,090</u>
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Contributions:

Participants	6,050,044
Employer	2,354,556
Rollovers	<u>1,270,317</u>
<i>Total contributions</i>	<u>9,674,917</u>

<i>Total additions</i>	<u>17,378,846</u>
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DEDUCTIONS:

Benefits paid to participants	3,406,179
Administrative expenses	<u>60,069</u>

<i>Total deductions</i>	<u>3,466,248</u>
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<i>Net increase</i>	13,912,598
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Transfer from Apex Design. PC 401(k) Plan and Trust (Note 1)	6,230,697
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>49,610,555</u>
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End of year	<u>\$ 69,753,850</u>
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CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the CONSOR Engineers 401(k), (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. ***General*** – Infrastructure Engineers, Inc. (the "Company") established the Plan effective as of July 1, 2003 and amended on March 6, 2015 and again in 2021. In 2019, the Company was reorganized as CONSOR Engineers, LLC and the Plan was renamed to CONSOR Engineers 401(k) Plan. The Plan is a defined contribution plan covering all employees except those that are covered by a collective bargaining agreement, nonresident aliens that do not have U.S. source income and interns. Employees may contribute to the Plan after one month of employment and employer contributions begin as employee contributions are made and are at least 18 years old. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. ***Plan Administration*** - The Plan is administered by CONSOR Engineers, LLC, (the "Plan Sponsor"). The Plan's trustee, Fidelity Management Trust Company (the "Trustee"), is responsible for the custody, recordkeeping and management of the Plan's assets.
3. ***Contributions*** - Each year, participants may contribute up to 100 percent of pretax annual compensation not to exceed \$19,500 and employees over the age of 50 may make additional catch-up contributions as defined in the Plan. Participants may designate certain contributions as Roth 401(k) contributions. Unless employees affirmatively elect otherwise, certain eligible employees will be subject to automatic enrollment in the Plan. Automatically enrolled participants have their initial participant deferral rate set at 6% of eligible compensation. The Company match is discretionary and is 50% of the participant's contributions (pre-tax and Roth combined) up to a maximum of 6% of the eligible compensation. (Company match is therefore a maximum of 3% of Participant compensation). Additionally, the Company match is on the base limit of \$19,500 and does not include any employer match on catch-up contributions for those over 50. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). The participant contributions and the Company's matching contributions may be allocated to various investment options as the participant directs. For the year ended December 31, 2021, the Company made contributions of \$2,354,556.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 1 - DESCRIPTION OF PLAN (concluded)

4. **Vesting** - Participants are immediately vested in their contributions plus actual earnings thereon. Vesting on employer matching contributions plus actual earnings thereon is based on years of continuous service. The schedule below determines the participants vesting percentage on these accounts:

Less than two years	0%
Year 2	20%
Year 3	40%
Year 4	60%
Year 5	80%
Year 6 or more	100%

5. **Payment of Benefits** - On termination of service including, retirement, death, or disability, a participant (or participant's beneficiary in the event of death) may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account. Terminated participants that do not have more than \$5,000 in their vested account may be paid in a single lump sum. If there is more than \$5,000 in a terminated participant's vested account, they may choose to leave the account in the plan or have all or part of their vested account paid to them by choosing one of the options of payment as if they retired. Upon termination, participants may also choose to roll their vested account over to another qualified plan. In addition, hardship distributions are permitted if certain criteria are met.
6. **Participant Accounts** - Each Participant's account is credited with the participants contributions, the Company's matching contributions, as well as allocations of the Plan's earnings and any related administrative expenses. Allocations are based on participant earnings, account balances or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
7. **Notes Receivable From Participants** - Participants may borrow a maximum amount of 50 percent of their vested account balance with the participants total loan balance not to exceed \$50,000. Loan terms range from 1 to 30 years. The loans are secured by the vested balance in the participant's account and bear interest at a rate commensurate with prevailing rates as determined periodically by the Plan administrator. Principal and interest are paid through bi-weekly payroll deductions.
8. **Forfeited accounts** - At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$15,806 and \$12,322, respectively. These accounts were be used to reduce future employer contributions. For the year ended December 31, 2021, employer contributions were reduced by \$220,678 from forfeited nonvested accounts.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

9. **Plan Mergers** – In February 2021, the Plan merged the assets of one other defined contribution plan (“target plan”) due to the acquisition of Apex Design, PC. by the Company. As a result, the Company is the adopting employer for that respective company effective February 1, 2021 effectively merging with and into the Company. Effective Jan 1, 2021 Apex Design PC. and terminated the Apex Design, PC. 401(k) Plan and Trust. Upon termination of the plan, all of the respective participants were fully vested in the benefits provided pursuant to the plan documents and the trustees of the plans were directed to distribute the assets to the eligible participants.

Pursuant to the terms of the CONSOR Engineers 401(k) Plan, as amended, participants of the merged plans were provided the opportunity to transfer the distributions (including loans) to the Plan. In addition, the Plan was amended to provide service credit for eligibility and vesting for individuals employed by Apex Design, PC. as of the date of acquisition and who subsequently became employees of the Company.

The distributions from the merged plan is as follows:

	Apex Design, PC 401(k) Plan and Trust
Cash	<u>\$ 6,230,697</u>

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition *(concluded)*

The Plan values its investments in accordance with Accounting Standards Codification 820 - Fair Value Measurements ("ASC 820"). Under ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants and the measurement date.

In determining fair value, the Plan uses various valuation approaches. ASC 820 establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Plan. Unobservable inputs reflect the Plan's assumption about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access. Valuation adjustments and blockage discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors, including the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed.

Accordingly, the degree of judgment exercised by the Plan in determining fair value is greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition *(concluded)*

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Plan's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Plan uses prices and inputs that are current as of the measurement date, including during periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many securities. This condition could cause a security to be reclassified to a lower level within the fair value hierarchy.

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.

Notes receivable from participants are measured at their unpaid balance plus any accrued interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020, respectively.

The Plan's investments in the mutual funds are stated at fair value and represent the number of participation units owned by the Plan. Quoted market prices of the underlying investments are used to value each fund and are based on the net asset value of the shares held by the Plan at end of the year. These investments are readily valued and accordingly are considered Level 1 in the ASC 820 hierarchy.

The Plan's stable value fund ("SVF") invests in debt securities and guaranteed investment contracts and is considered a common collective trust. Fair value is determined by the trustee considering factors such as the benefit responsiveness of the investment contract and the ability of the parties to the investment contract to perform in accordance with the terms of the contract. The guaranteed investment contracts consist of investments in underlying securities with a wrap contract under which a third party guarantees benefit-responsive withdrawals by plan participants at contract value. SVF is not considered a fully benefit-responsive investment contract and the SVF is valued at fair value. The SVF value based on the net asset value practical expedient and accordingly is excluded from the ASC 820 fair value hierarchy.

Investments in common collective trusts are based on the net asset value practical expedient and accordingly are excluded from the ASC 829 fair value hierarchy.

The self-directed brokerage accounts consist of common stocks traded on national exchanges and cash. Fair value of this investment is deemed to be Level 1.

Payment of Benefits

Benefits are recorded when paid.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (concluded)

Expenses

Certain expenses of maintaining the Plan are paid by the Plan unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of participant notes receivable are directly charged to then participants' accounts and are included in administrative expenses. As permitted by the Plan service agreement, participants pay an investment advisory fee of 16 basis points per annum, paid quarterly on the qualified average daily net assets in the participant account. The participants paid advisory fees, loan administration and administration fees of \$60,069 for the year ended December 31, 2021.

NOTE 3 - PARTY-IN-INTEREST TRANSACTIONS

Certain expenses are incurred by participants of the Plan are paid to Fidelity Management. Accordingly, these transactions qualify as party-in-interest transactions. Fees were offset up a revenue credit of \$147,699 for a net of \$60,069 for the year ended December 31, 2021. Additionally, certain plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee and recordkeeper for the Plan and therefore, these transactions qualify as party in interest transactions

NOTE 4 - FAIR VALUE MEASUREMENTS

The Plan's assets and liabilities recorded at fair value have been categorized based upon a fair value hierarchy in accordance with ASC 820. See Note 2 for a discussion of the Plan's policies.

The following tables present information about the Plan's assets measured at fair value as of December 31, 2021 and 2020:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at Net Asset Value	Balance as of December 31, 2021
Investments:					
Mutual funds	\$ 63,492,897	\$ -	\$ -	\$ -	\$ 63,492,897
Self-directed brokerage accounts	1,666,298	-	-	-	1,666,298
Common collective trusts	-	-	-	3,728,304	3,728,304
	<u>\$ 65,159,195</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,728,304</u>	<u>\$ 68,887,499</u>

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 4 - FAIR VALUE MEASUREMENTS (concluded)

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at Net Asset Value	Balance as of December 31, 2020
Investments:					
Mututal funds	\$ 44,711,167	\$ -	\$ -	\$ -	\$ 44,711,167
Self-directed brokerage accounts	1,466,424	-	-	-	1,466,424
Common collective trusts	-	-	-	2,436,694	2,436,694
	<u>\$ 46,177,591</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,436,694</u>	<u>\$ 48,614,285</u>

The Plan did not have any significant transfers between Level 1 and Level 2 during 2021 or 2020.

NOTE 5 - 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 percent vested in their accounts.

NOTE 6 - TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America, require Plan management to evaluate positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by certain taxing authorities. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

NOTE 7 - INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, respectively and investment income and interest on notes receivable from participants for the year ended December 31, 2021, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

	<u>2021</u>	<u>2020</u>
Investments, at fair value:		
Mutual funds	\$ 63,492,897	\$ 44,711,167
Common collective trusts	3,728,304	2,436,694
Self-directed brokerage account	<u>1,666,298</u>	<u>1,466,424</u>
	68,887,499	48,614,285
Notes receivable from participants	<u>866,351</u>	<u>755,362</u>
	<u>\$ 69,753,850</u>	<u>\$ 49,369,647</u>
 Investment income:	 <u>2021</u>	
Net appreciation in fair value of investments	\$ 3,114,974	
Dividends	4,552,378	
Interest	<u>487</u>	
	7,667,839	
Interest on notes receivable from participants	<u>36,090</u>	
	<u>\$ 7,703,929</u>	

NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2021 and 2020, to form 5500:

	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ 69,753,850	\$ 49,610,555
Amounts accrued for:		
Participant contributions	-	(235,186)
Employer contributions	<u>-</u>	<u>(5,722)</u>
Net assets available for benefits per Form 5500	<u>\$ 69,753,850</u>	<u>\$ 49,369,647</u>
 	 <u>2021</u>	
Contributions to participants per financial statements	\$ 9,674,917	
Participant contributions - prior year	235,186	
Employer contributions - prior year	<u>5,722</u>	
Total contributions per Form 5500	<u>\$ 9,915,825</u>	

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 9 – RISKS AND UNCERTAINTIES

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

NOTE 10 - SUBSEQUENT EVENTS

The Plan has performed an evaluation of subsequent events through October 12, 2021, which is the date the financial statements were available to be issued. The evaluation did not result in any subsequent events that required additional disclosures and/or adjustments except as follows:

In 2022, the Plan merged approximately \$69.3 million in assets of three other defined contribution plans (“target plans”) due to the acquisition of Murraysmith, Inc., Civic Engineering and IT, Inc and Quincy Engineering Inc. As a result, the Company is the adopting employer for the target plans sponsored by those respective companies effective January 1, 2022. Those asset transfers will be reflected by the Plan and the target plans on their respective Form 5500’s and associated independent auditors’ reports in the 2022 plan year.

SUPPLEMENTAL SCHEDULE

CONSOR ENGINEERS 401(K) PLAN

SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2021

Name of Plan Sponsor: CONSOR Engineers, LLC
Employer Identification Number: 59-3221706
Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including, Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost
<i>Mutual Funds</i>			
*	Fidelity	Fidelity 500 Index Fund	** 8,617,458
*	Fidelity	Fidelity Advisor Freedom 2030 Fund Class I	** 7,592,052
*	Fidelity	Fidelity Advisor Freedom 2035 Fund Class I	** \$ 6,754,557
*	Fidelity	Fidelity Advisor Freedom 2045 Fund Class I	** 5,697,409
*	Fidelity	Fidelity Advisor Freedom 2025 Fund Class I	** 5,551,711
*	Fidelity	Fidelity Advisor Freedom 2055 Fund Class I	** 3,804,046
*	Fidelity	Fidelity Advisor Freedom 2050 Fund Class I	** 3,675,356
*	Fidelity	Fidelity Advisor Freedom 2040 Fund Class I	** 3,043,348
*	Fidelity	Fidelity Extended Market Index Fund	** 2,652,275
*	Fidelity	Fidelity Advisor Freedom 2020 Fund Class I	** 2,292,264
*	Fidelity	Fidelity Advisor Freedom 2060 Fund Class I	** 2,079,641
*	Fidelity	Fidelity Advisor Small Cap Growth Fund Class I	** 1,929,134
*	MFS	MFS Mid Cap Growth Fund Class R4	** 1,516,601
*	Fidelity	Fidelity® Government Money Market Fund - Class K6	** 1,259,309
*	Fidelity	Fidelity U.S. Bond Index Fund	** 1,223,160
	Columbia	Columbia Dividend Income Fund Advisor Class	** 947,367
	Wells Fargo	Allspring Special Mid Cap Value Fund - Class Inst	** 868,749
	PGIM	PGIM Total Return Bond Fund - Class R6	** 841,879
*	Fidelity	Fidelity Advisor Freedom 2015 Fund Class I	** 817,124
*	Fidelity	Fidelity Advisor Small Cap Value Fund Class I	** 669,824
*	Fidelity	Fidelity Total International Index Fund	** 660,713
	American Funds	American Funds EuroPacific Growth Fund;R6	** 404,304
*	Fidelity	Fidelity Advisor Freedom Income Fund Class I	** 234,274
*	Fidelity	Fidelity Advisor Freedom 2005 Fund Class I	** 218,233
*	Fidelity	Fidelity Advisor Freedom 2065 Fund Class I	** 141,480
*	Fidelity	Fidelity Advisor Freedom 2010 Fund Class I	** 629
<i>Total mutual funds</i>			<u>63,492,897</u>
<i>Common Collective Trusts</i>			
		AB US Large Cap Growth CIT (W Series) Fee Class L	** 2,758,748
*		Fidelity Stable Value Fund III	** 969,556
<i>Total common collective trusts</i>			<u>3,728,304</u>
<i>Self-Directed Accounts</i>			
*	Plan Participants	Self-directed brokerage accounts	** 1,666,298
<i>Total investments</i>			<u>\$ 68,887,499</u>
<i>Participant Notes Receivable</i>			
*	Plan Participants	Loans bearing interest from 4.25% to 7.0% and maturing from January 2022 through February 2027	\$ - <u>866,351</u>

* represents party-in-interest to the plan

** cost info not required for participant-directed plans

CONSOR ENGINEERS 401(K)
PLAN

FINANCIAL STATEMENTS
YEARS ENDED
DECEMBER 31, 2021 AND 2020

CONSOR ENGINEERS 401(K) PLAN

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Supplemental Schedule:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	19

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
CONSOR Engineers 401(k) Plan

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

We have performed an audit of the accompanying financial statements of CONSOR Engineers 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.

Management, having determined it is permissible in the circumstances, has elected to have the audit of CONSOR Engineers 401(k) Plan Plan's (the "Plan") 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 7 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of ABC Company 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 the 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 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercised 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 the 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 the 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 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.

Roger C Kline, CPA

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.

Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4I – Schedule of Assets (Held at End of Year) as of December 31, 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Littleton, CO
October 12, 2022

ROGER C KLINE, CPA

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
CONSOR Engineers 401(k) Plan

Report on the Financial Statements

I was engaged to audit the accompanying financial statements of CONSOR Engineers 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2020, and the related statements of changes in net assets available for benefits for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 8 which was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan. I have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Massachusetts Mutual Life Insurance Company as of and for the year ended December 31, 2020, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of Schedule H, Line 4I – Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 2020, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I do not express an opinion on the supplemental schedules referred to above.

Roger C Kline, CPA

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in dark ink, appearing to read "Roger Kline", is centered below the text. The signature is fluid and cursive, with a long horizontal stroke at the end.

Littleton, CO
October 13, 2021

CONSOR ENGINEERS 401(K) PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS:		
INVESTMENTS , at fair value (Notes 2, 4 and 7)	\$ 68,887,499	\$ 48,614,285
RECEIVABLES:		
Employer contributions	-	235,186
Participant contributions	-	5,722
Notes receivable from participants	866,351	755,362
<i>Total receivables</i>	866,351	996,270
TOTAL ASSETS	<u>\$ 69,753,850</u>	<u>\$ 49,610,555</u>
LIABILITIES:	\$ -	\$ -
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 69,753,850</u>	<u>\$ 49,610,555</u>

CONSOR ENGINEERS 401(K) PLAN

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2021**

ADDITIONS:

Investment income:

Net depreciation in fair value of investments	\$ 3,114,974
Dividends	4,552,378
Interest	<u>487</u>
<i>Total investment income</i>	<u>7,667,839</u>

Interest on notes receivable from participants	<u>36,090</u>
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Contributions:

Participants	6,050,044
Employer	2,354,556
Rollovers	<u>1,270,317</u>
<i>Total contributions</i>	<u>9,674,917</u>

<i>Total additions</i>	<u>17,378,846</u>
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DEDUCTIONS:

Benefits paid to participants	3,406,179
Administrative expenses	<u>60,069</u>

<i>Total deductions</i>	<u>3,466,248</u>
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<i>Net increase</i>	13,912,598
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Transfer from Apex Design. PC 401(k) Plan and Trust (Note 1)	6,230,697
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>49,610,555</u>
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End of year	<u>\$ 69,753,850</u>
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CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the CONSOR Engineers 401(k), (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. ***General*** – Infrastructure Engineers, Inc. (the "Company") established the Plan effective as of July 1, 2003 and amended on March 6, 2015 and again in 2021. In 2019, the Company was reorganized as CONSOR Engineers, LLC and the Plan was renamed to CONSOR Engineers 401(k) Plan. The Plan is a defined contribution plan covering all employees except those that are covered by a collective bargaining agreement, nonresident aliens that do not have U.S. source income and interns. Employees may contribute to the Plan after one month of employment and employer contributions begin as employee contributions are made and are at least 18 years old. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. ***Plan Administration*** - The Plan is administered by CONSOR Engineers, LLC, (the "Plan Sponsor"). The Plan's trustee, Fidelity Management Trust Company (the "Trustee"), is responsible for the custody, recordkeeping and management of the Plan's assets.
3. ***Contributions*** - Each year, participants may contribute up to 100 percent of pretax annual compensation not to exceed \$19,500 and employees over the age of 50 may make additional catch-up contributions as defined in the Plan. Participants may designate certain contributions as Roth 401(k) contributions. Unless employees affirmatively elect otherwise, certain eligible employees will be subject to automatic enrollment in the Plan. Automatically enrolled participants have their initial participant deferral rate set at 6% of eligible compensation. The Company match is discretionary and is 50% of the participant's contributions (pre-tax and Roth combined) up to a maximum of 6% of the eligible compensation. (Company match is therefore a maximum of 3% of Participant compensation). Additionally, the Company match is on the base limit of \$19,500 and does not include any employer match on catch-up contributions for those over 50. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). The participant contributions and the Company's matching contributions may be allocated to various investment options as the participant directs. For the year ended December 31, 2021, the Company made contributions of \$2,354,556.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 1 - DESCRIPTION OF PLAN (concluded)

4. **Vesting** - Participants are immediately vested in their contributions plus actual earnings thereon. Vesting on employer matching contributions plus actual earnings thereon is based on years of continuous service. The schedule below determines the participants vesting percentage on these accounts:

Less than two years	0%
Year 2	20%
Year 3	40%
Year 4	60%
Year 5	80%
Year 6 or more	100%

5. **Payment of Benefits** - On termination of service including, retirement, death, or disability, a participant (or participant's beneficiary in the event of death) may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account. Terminated participants that do not have more than \$5,000 in their vested account may be paid in a single lump sum. If there is more than \$5,000 in a terminated participant's vested account, they may choose to leave the account in the plan or have all or part of their vested account paid to them by choosing one of the options of payment as if they retired. Upon termination, participants may also choose to roll their vested account over to another qualified plan. In addition, hardship distributions are permitted if certain criteria are met.
6. **Participant Accounts** - Each Participant's account is credited with the participants contributions, the Company's matching contributions, as well as allocations of the Plan's earnings and any related administrative expenses. Allocations are based on participant earnings, account balances or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
7. **Notes Receivable From Participants** - Participants may borrow a maximum amount of 50 percent of their vested account balance with the participants total loan balance not to exceed \$50,000. Loan terms range from 1 to 30 years. The loans are secured by the vested balance in the participant's account and bear interest at a rate commensurate with prevailing rates as determined periodically by the Plan administrator. Principal and interest are paid through bi-weekly payroll deductions.
8. **Forfeited accounts** - At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$15,806 and \$12,322, respectively. These accounts were be used to reduce future employer contributions. For the year ended December 31, 2021, employer contributions were reduced by \$220,678 from forfeited nonvested accounts.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

9. **Plan Mergers** – In February 2021, the Plan merged the assets of one other defined contribution plan (“target plan”) due to the acquisition of Apex Design, PC. by the Company. As a result, the Company is the adopting employer for that respective company effective February 1, 2021 effectively merging with and into the Company. Effective Jan 1, 2021 Apex Design PC. and terminated the Apex Design, PC. 401(k) Plan and Trust. Upon termination of the plan, all of the respective participants were fully vested in the benefits provided pursuant to the plan documents and the trustees of the plans were directed to distribute the assets to the eligible participants.

Pursuant to the terms of the CONSOR Engineers 401(k) Plan, as amended, participants of the merged plans were provided the opportunity to transfer the distributions (including loans) to the Plan. In addition, the Plan was amended to provide service credit for eligibility and vesting for individuals employed by Apex Design, PC. as of the date of acquisition and who subsequently became employees of the Company.

The distributions from the merged plan is as follows:

	Apex Design, PC 401(k) Plan and Trust
Cash	<u>\$ 6,230,697</u>

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition *(concluded)*

The Plan values its investments in accordance with Accounting Standards Codification 820 - Fair Value Measurements ("ASC 820"). Under ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants and the measurement date.

In determining fair value, the Plan uses various valuation approaches. ASC 820 establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Plan. Unobservable inputs reflect the Plan's assumption about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access. Valuation adjustments and blockage discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors, including the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed.

Accordingly, the degree of judgment exercised by the Plan in determining fair value is greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition *(concluded)*

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Plan's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Plan uses prices and inputs that are current as of the measurement date, including during periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many securities. This condition could cause a security to be reclassified to a lower level within the fair value hierarchy.

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.

Notes receivable from participants are measured at their unpaid balance plus any accrued interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020, respectively.

The Plan's investments in the mutual funds are stated at fair value and represent the number of participation units owned by the Plan. Quoted market prices of the underlying investments are used to value each fund and are based on the net asset value of the shares held by the Plan at end of the year. These investments are readily valued and accordingly are considered Level 1 in the ASC 820 hierarchy.

The Plan's stable value fund ("SVF") invests in debt securities and guaranteed investment contracts and is considered a common collective trust. Fair value is determined by the trustee considering factors such as the benefit responsiveness of the investment contract and the ability of the parties to the investment contract to perform in accordance with the terms of the contract. The guaranteed investment contracts consist of investments in underlying securities with a wrap contract under which a third party guarantees benefit-responsive withdrawals by plan participants at contract value. SVF is not considered a fully benefit-responsive investment contract and the SVF is valued at fair value. The SVF value based on the net asset value practical expedient and accordingly is excluded from the ASC 820 fair value hierarchy.

Investments in common collective trusts are based on the net asset value practical expedient and accordingly are excluded from the ASC 829 fair value hierarchy.

The self-directed brokerage accounts consist of common stocks traded on national exchanges and cash. Fair value of this investment is deemed to be Level 1.

Payment of Benefits

Benefits are recorded when paid.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (concluded)

Expenses

Certain expenses of maintaining the Plan are paid by the Plan unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of participant notes receivable are directly charged to then participants' accounts and are included in administrative expenses. As permitted by the Plan service agreement, participants pay an investment advisory fee of 16 basis points per annum, paid quarterly on the qualified average daily net assets in the participant account. The participants paid advisory fees, loan administration and administration fees of \$60,069 for the year ended December 31, 2021.

NOTE 3 - PARTY-IN-INTEREST TRANSACTIONS

Certain expenses are incurred by participants of the Plan are paid to Fidelity Management. Accordingly, these transactions qualify as party-in-interest transactions. Fees were offset up a revenue credit of \$147,699 for a net of \$60,069 for the year ended December 31, 2021. Additionally, certain plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee and recordkeeper for the Plan and therefore, these transactions qualify as party in interest transactions

NOTE 4 - FAIR VALUE MEASUREMENTS

The Plan's assets and liabilities recorded at fair value have been categorized based upon a fair value hierarchy in accordance with ASC 820. See Note 2 for a discussion of the Plan's policies.

The following tables present information about the Plan's assets measured at fair value as of December 31, 2021 and 2020:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at Net Asset Value	Balance as of December 31, 2021
Investments:					
Mutual funds	\$ 63,492,897	\$ -	\$ -	\$ -	\$ 63,492,897
Self-directed brokerage accounts	1,666,298	-	-	-	1,666,298
Common collective trusts	-	-	-	3,728,304	3,728,304
	<u>\$ 65,159,195</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,728,304</u>	<u>\$ 68,887,499</u>

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 4 - FAIR VALUE MEASUREMENTS (concluded)

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at Net Asset Value	Balance as of December 31, 2020
Investments:					
Mututal funds	\$ 44,711,167	\$ -	\$ -	\$ -	\$ 44,711,167
Self-directed brokerage accounts	1,466,424	-	-	-	1,466,424
Common collective trusts	-	-	-	2,436,694	2,436,694
	<u>\$ 46,177,591</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,436,694</u>	<u>\$ 48,614,285</u>

The Plan did not have any significant transfers between Level 1 and Level 2 during 2021 or 2020.

NOTE 5 - 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 percent vested in their accounts.

NOTE 6 - TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America, require Plan management to evaluate positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by certain taxing authorities. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

NOTE 7 - INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, respectively and investment income and interest on notes receivable from participants for the year ended December 31, 2021, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

	<u>2021</u>	<u>2020</u>
Investments, at fair value:		
Mutual funds	\$ 63,492,897	\$ 44,711,167
Common collective trusts	3,728,304	2,436,694
Self-directed brokerage account	<u>1,666,298</u>	<u>1,466,424</u>
	68,887,499	48,614,285
Notes receivable from participants	<u>866,351</u>	<u>755,362</u>
	<u>\$ 69,753,850</u>	<u>\$ 49,369,647</u>
 Investment income:	 <u>2021</u>	
Net appreciation in fair value of investments	\$ 3,114,974	
Dividends	4,552,378	
Interest	<u>487</u>	
	7,667,839	
Interest on notes receivable from participants	<u>36,090</u>	
	<u>\$ 7,703,929</u>	

NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2021 and 2020, to form 5500:

	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ 69,753,850	\$ 49,610,555
Amounts accrued for:		
Participant contributions	-	(235,186)
Employer contributions	<u>-</u>	<u>(5,722)</u>
Net assets available for benefits per Form 5500	<u>\$ 69,753,850</u>	<u>\$ 49,369,647</u>
 	 <u>2021</u>	
Contributions to participants per financial statements	\$ 9,674,917	
Participant contributions - prior year	235,186	
Employer contributions - prior year	<u>5,722</u>	
Total contributions per Form 5500	<u>\$ 9,915,825</u>	

CONSOR ENGINEERS 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(concluded)

NOTE 9 – RISKS AND UNCERTAINTIES

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

NOTE 10 - SUBSEQUENT EVENTS

The Plan has performed an evaluation of subsequent events through October 12, 2021, which is the date the financial statements were available to be issued. The evaluation did not result in any subsequent events that required additional disclosures and/or adjustments except as follows:

In 2022, the Plan merged approximately \$69.3 million in assets of three other defined contribution plans (“target plans”) due to the acquisition of Murraysmith, Inc., Civic Engineering and IT, Inc and Quincy Engineering Inc. As a result, the Company is the adopting employer for the target plans sponsored by those respective companies effective January 1, 2022. Those asset transfers will be reflected by the Plan and the target plans on their respective Form 5500’s and associated independent auditors’ reports in the 2022 plan year.

SUPPLEMENTAL SCHEDULE

CONSOR ENGINEERS 401(K) PLAN

SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2021

Name of Plan Sponsor: CONSOR Engineers, LLC
Employer Identification Number: 59-3221706
Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including, Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost
<i>Mutual Funds</i>			
*	Fidelity	Fidelity 500 Index Fund	** 8,617,458
*	Fidelity	Fidelity Advisor Freedom 2030 Fund Class I	** 7,592,052
*	Fidelity	Fidelity Advisor Freedom 2035 Fund Class I	** \$ 6,754,557
*	Fidelity	Fidelity Advisor Freedom 2045 Fund Class I	** 5,697,409
*	Fidelity	Fidelity Advisor Freedom 2025 Fund Class I	** 5,551,711
*	Fidelity	Fidelity Advisor Freedom 2055 Fund Class I	** 3,804,046
*	Fidelity	Fidelity Advisor Freedom 2050 Fund Class I	** 3,675,356
*	Fidelity	Fidelity Advisor Freedom 2040 Fund Class I	** 3,043,348
*	Fidelity	Fidelity Extended Market Index Fund	** 2,652,275
*	Fidelity	Fidelity Advisor Freedom 2020 Fund Class I	** 2,292,264
*	Fidelity	Fidelity Advisor Freedom 2060 Fund Class I	** 2,079,641
*	Fidelity	Fidelity Advisor Small Cap Growth Fund Class I	** 1,929,134
*	MFS	MFS Mid Cap Growth Fund Class R4	** 1,516,601
*	Fidelity	Fidelity® Government Money Market Fund - Class K6	** 1,259,309
*	Fidelity	Fidelity U.S. Bond Index Fund	** 1,223,160
	Columbia	Columbia Dividend Income Fund Advisor Class	** 947,367
	Wells Fargo	Allspring Special Mid Cap Value Fund - Class Inst	** 868,749
	PGIM	PGIM Total Return Bond Fund - Class R6	** 841,879
*	Fidelity	Fidelity Advisor Freedom 2015 Fund Class I	** 817,124
*	Fidelity	Fidelity Advisor Small Cap Value Fund Class I	** 669,824
*	Fidelity	Fidelity Total International Index Fund	** 660,713
	American Funds	American Funds EuroPacific Growth Fund;R6	** 404,304
*	Fidelity	Fidelity Advisor Freedom Income Fund Class I	** 234,274
*	Fidelity	Fidelity Advisor Freedom 2005 Fund Class I	** 218,233
*	Fidelity	Fidelity Advisor Freedom 2065 Fund Class I	** 141,480
*	Fidelity	Fidelity Advisor Freedom 2010 Fund Class I	** 629
<i>Total mutual funds</i>			<u><u>63,492,897</u></u>
<i>Common Collective Trusts</i>			
		AB US Large Cap Growth CIT (W Series) Fee Class L	** 2,758,748
*		Fidelity Stable Value Fund III	** 969,556
<i>Total common collective trusts</i>			<u><u>3,728,304</u></u>
<i>Self-Directed Accounts</i>			
*	Plan Participants	Self-directed brokerage accounts	** 1,666,298
<i>Total investments</i>			<u><u>\$ 68,887,499</u></u>
<i>Participant Notes Receivable</i>			
*	Plan Participants	Loans bearing interest from 4.25% to 7.0% and maturing from January 2022 through February 2027	<u><u>\$ -</u></u> <u><u>866,351</u></u>

* represents party-in-interest to the plan

** cost info not required for participant-directed plans

PLAN NAME: CONSOR Engineers 401(k) Plan
PLAN SPONSOR NAME: CONSOR Engineers, LLC
EIN: 59-3221706 PN: 001
ATTACHMENT TO FORM 5500
MULTIPLE-EMPLOYER PLAN INFORMATION
12/31/2021

EMPLOYER NAME	EIN	ESTIMATE OF CONTRIBUTION %
CONSOR Engineers, LLC	59-3221706	99.2%
CONSOR Engineering and Land Surveying - NY PC	83-1992811	0.8%
Totals		100%