

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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>JEC RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; padding: 2px; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2" style="padding: 2px;">1c Effective date of plan <u>03/01/1995</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>03/01/1995</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>03/01/1995</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>JEC INVESTMENTS, INC.</u> <u>4200 LYMAN COURT</u> <u>HILLIARD, OH 43026</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">2b Employer Identification Number (EIN) <u>59-3790310</u></td> </tr> <tr> <td style="padding: 2px;">2c Plan Sponsor's telephone number <u>614-850-2540</u></td> </tr> <tr> <td style="padding: 2px;">2d Business code (see instructions) <u>332300</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>59-3790310</u>	2c Plan Sponsor's telephone number <u>614-850-2540</u>	2d Business code (see instructions) <u>332300</u>	
2b Employer Identification Number (EIN) <u>59-3790310</u>					
2c Plan Sponsor's telephone number <u>614-850-2540</u>					
2d Business code (see instructions) <u>332300</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.	05/15/2023	BETTY CALDWELL
	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
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3a Plan administrator's name and address ☐ Same as Plan Sponsor PENTEGRA SERVICES, INC 701 WEST CHESTER AVE., SUITE 320 E WHITE PLAINS, NY 10604		3b Administrator's EIN 13-3745616 3c Administrator's telephone number 844-367-2848																				
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		5 111																				
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="height: 20px;"></td></tr> <tr><td style="width: 15%;">6a(1)</td><td style="text-align: right;">100</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">94</td></tr> <tr><td>6b</td><td style="text-align: right;">0</td></tr> <tr><td>6c</td><td style="text-align: right;">22</td></tr> <tr><td>6d</td><td style="text-align: right;">116</td></tr> <tr><td>6e</td><td style="text-align: right;">0</td></tr> <tr><td>6f</td><td style="text-align: right;">116</td></tr> <tr><td>6g</td><td style="text-align: right;">84</td></tr> <tr><td>6h</td><td style="text-align: right;">5</td></tr> </table>			6a(1)	100	6a(2)	94	6b	0	6c	22	6d	116	6e	0	6f	116	6g	84	6h	5
6a(1)	100																					
6a(2)	94																					
6b	0																					
6c	22																					
6d	116																					
6e	0																					
6f	116																					
6g	84																					
6h	5																					
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7																				
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2D 2T 3D 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:																						
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor																					
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)																						
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)																					

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

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

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

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

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

Receipt Confirmation Code _____

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div>
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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 JEC RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 JEC INVESTMENTS, INC.	D Employer Identification Number (EIN) 59-3790310

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

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CP-MA9B	84	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid 1104	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CAMBRIDGE INVESTMENT RESEARCH 1776 PLEASANT PLAIN RD
FAIRFIELD, IA 52556-8757

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1104	0	COMMISSIONS	3

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

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

b	Balance at the end of the previous year	7b	546362
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c	Additions: (1) Contributions deposited during the year	7c(1)	11599	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	7157	
	(4) Transferred from separate account.....	7c(4)	0	
	(5) Other (specify below)	7c(5)	3	

▶ **LOAN REPAYMENTS; FORFEITURES**

(6) Total additions	7c(6)	18759
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	565121
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	3175	
	(2) Administration charge made by carrier.....	7e(2)	1022	
	(3) Transferred to separate account.....	7e(3)	0	
	(4) Other (specify below)	7e(4)	2057	

▶ **LOANS DISBURSED/TRANSFERRED**

(5) Total deductions	7e(5)	6254
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	558867
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan JEC RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 JEC INVESTMENTS, INC.	D Employer Identification Number (EIN) 59-3790310	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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 64 65	RECORDKEEPER	22403	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

APS PENTEGRA

13-3892096

(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?
14 38 50	PLAN ADMINISTRATOR	4365	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PENTEGRA SERVICES, INC.

13-3745616

(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?
14 38 50	TPA	3964	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
CAMBRIDGE INVESTMENT RESEARCH	16	13383
(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.	
CAMBRIDGE INVESTMENT RESEARCH 1776 PLEASANT PLAN ROAD FAIRFIELD, IA 52556-8757	RESEARCH FEE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
TBS AGENCY, INC.	16	2209
(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.	
TBS AGENCY, INC. 1776 PLEASANT PLAIN ROAD FAIRFIELD, IA 52556-8757	FINDER FEE	
(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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 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		
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C Plan sponsor's name as shown on line 2a of Form 5500 JEC INVESTMENTS, INC.	D Employer Identification Number (EIN) 59-3790310	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	54172	58134
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	32739	29279
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2875706	3687623
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	546361	558867
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	3508978 4333903
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3508978 4333903

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	95752
	(B) Participants	2a(1)(B)	261678
	(C) Others (including rollovers).....	2a(1)(C)	1747
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	359177
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	1321
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	1321
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	7157
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	7157
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		544254
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		911909
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	56251	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		56251
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	30733	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		30733
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		86984
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		824925
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BHM CPA GROUP, INC

(2) EIN: 31-1413363

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection.</div>
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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 JEC RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 JEC INVESTMENTS, INC.	D Employer Identification Number (EIN) 59-3790310

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-4156830		
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 _____

JEC RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

* * * * *

December 31, 2021 and 2020

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bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Trustees
JEC Retirement Savings Plan
Columbus, Ohio

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

We have performed an audit of the financial statements of the JEC Retirement Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (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 the JEC Retirement Savings Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 the notes to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

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

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

Basis of Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of 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 JEC Retirement Savings 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 Responsibility for the Audit of the 2021 Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of JEC Retirement Savings 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 JEC Retirement Savings 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.

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.

2021 Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at year end is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

- the form and content of the supplemental 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 schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the JEC Retirement Savings Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 5, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Circleville, Ohio
October 12, 2022

BHM CPA Group, Inc.

JEC RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2021 and 2020

ASSETS	2021	2020
<i>Participant-directed investments</i>		
Mutual funds, at fair value	\$ 3,687,623	\$ 2,875,706
Fully benefit responsive investment contract, at contract value	<u>558,867</u>	<u>546,361</u>
<i>Total participant-directed investments</i>	4,246,490	3,422,067
Contributions receivable	58,134	54,172
Notes receivable from participants	<u>29,279</u>	<u>32,739</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 \$ <u>4,333,903</u>	 \$ <u>3,508,978</u>

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

JEC RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ADDITIONS		
<i>Investment income:</i>		
Net appreciation in fair value of investments	\$ 544,254	\$ 338,705
Dividends	7,157	21,854
Total investment income	<u>551,411</u>	<u>360,559</u>
Interest income on notes receivable from participants	<u>1,321</u>	<u>1,725</u>
Contributions:		
Participants	261,678	300,383
Employer	95,752	104,048
Participants rollovers	<u>1,747</u>	<u>21,570</u>
Total contributions	<u>359,177</u>	<u>426,001</u>
TOTAL ADDITIONS	<u>911,909</u>	<u>788,285</u>
DEDUCTIONS		
Benefit distributions to participants	56,251	756,266
Administrative expenses	<u>30,733</u>	<u>23,647</u>
TOTAL DEDUCTIONS	<u>86,984</u>	<u>779,913</u>
NET INCREASE	824,925	8,372
NET ASSETS AVAILABLE FOR BENEFITS		
<i>Beginning of year</i>	<u>3,508,978</u>	<u>3,500,606</u>
<i>End of year</i>	<u>\$ 4,333,903</u>	<u>\$ 3,508,978</u>

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

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

DESCRIPTION OF PLAN

The following brief description of the JEC Retirement Savings Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which covers all eligible employees of National Sign Systems, Inc., and CityScapes International, Inc. (collectively referred to as "Plan Sponsor"). Effective January 1, 2016, the Plan adopted the Schneider Downs Wealth Management Advisors Prototype Non-standardized 401(k) Profit Sharing Plan and Trust. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective November 1, 2020, the Plan adopted the Pentegra Services, Inc. Volume Submitter 401(k) Profit Sharing Plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

An employee shall be eligible to participate in the Plan upon completing six months of service and attainment of age 21.

Contributions

Eligible participants are automatically enrolled to contribute 2% of compensation to the Plan unless they elect out. Participants may elect to contribute up to 100% of their pre-tax annual compensation, as defined by the Plan, subject to a maximum established by law. Participants may also contribute amounts from other qualified retirement plans

Matching contributions, if any, are made at the discretion of management, and are invested in the same proportion among invested funds as the participant contributions. The participant must complete 1,000 hours of service and be employed on December 31 of the Plan year in order to receive any discretionary contributions. The Plan Sponsor made discretionary matching contributions of \$95,752 and \$104,048 for the year ended December 31, 2021 and 2020, respectively.

Vesting

Participants are immediately vested in their elective deferrals, and actual earnings thereon. Participants shall have a vested percentage in discretionary matching contributions in accordance with a graded schedule with 20% vesting after two years of accredited service, and an additional 20% vesting per year until the participant is 100% vested after six years of accredited service.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Plan Sponsor's contribution and Plan earnings. Allocations are based on participants' earnings or account balances, as provided in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Each participant directs the investment of his or her account to any of the investment options available under the Plan. Transfers and rollovers are accepted from qualified plans, even if the employee has not satisfied the Plan's eligibility requirements.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 and maximum of \$50,000 up to a maximum of five years, or longer if used to purchase a primary residence. The loans are secured by the vested balance in the participant's account. The loans bear interest at the prime interest rate plus 1% at loan inception for the years ended 2021 and 2020.

Forfeitures

During the years ended December 31, 2021 and 2020, forfeited nonvested accounts totaled \$18,207 and \$13,680. The Plan document allows for forfeitures to be used to reduce employer contributions. No forfeitures were used to reduce employer contributions during 2021 or 2020.

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

DESCRIPTION OF PLAN - Continued

Payment of Benefits

On termination of service due to death, disability, or normal retirement, a participant, or his or her beneficiary, will receive a lump-sum amount equal to 100% of the participant's vested account balance. Normal retirement age is 62. In-service withdrawals are permitted for participants who have reached age 59 ½. For termination of service due to other reasons, a participant may receive the value of the vested interest as a lump-sum distribution.

Administrative Fees and Expenses

The Plan paid administrative expenses of \$30,733 and \$23,647 to the custodian for the years ended December 31, 2021 and 2020, respectively. Certain professional fees for the administration and audit of the Plan are paid by the Plan Sponsor on behalf of the Plan.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Following are the significant accounting policies adopted by the Plan and used in the preparation of these financial statements:

Basis of Accounting

The accompanying financial statements for the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition

At December 31, 2021 and 2020, the Plan was invested in various mutual funds and a fully benefit responsive investment contract. Investments in mutual funds are recorded at fair value based upon quoted market prices. Cost of investments is determined using average cost and is used when determining realized gains and losses upon disposition.

The Plan invests in a guaranteed investment contract maintained in a trust. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value for this guaranteed investment contract is based upon contributions, withdrawals and earnings of the trust as reported by Nationwide Life Insurance Company. The statement of net assets available for plan benefits and the statements of changes in net assets available for plan benefits present the guaranteed investment contract on a contract value basis.

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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are valued at their unpaid principal balance plus any accrued but unpaid interest. Interest income related to the notes receivable for the years ended December 31, 2021 and 2020 was \$1,321 and \$1,725, respectively.

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on Plan administration's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Risks and Uncertainties

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

In February 2022 military conflict began in eastern Europe. This region of the world is home to some of the largest producers of agronomy products and is one of the leading grain producers globally. Disruptions in these markets are driving inflation on food on global level. The duration of this conflict and its lasting effects are currently unknown. Governmental actions taken globally as a result of the COVID-19 pandemic and the conflict in eastern Europe have led to supply chain delays, rising inflation, rising interest rates, and significant market declines. Although governmental actions related to COVID-19 have largely eased it is unknown whether a new variant could cause new restrictions. The Plan cannot reasonably estimate the impact of COVID-19 and the conflict in eastern Europe on their activities for fiscal year ending December 31, 2022.

Recent Accounting Standards

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-13, *Financial Instruments - Credit Losses*. The ASU revises the measurement of credit losses for financial assets from an incurred loss methodology to an expected loss methodology. These expected credit losses for financial assets held at the reporting date are to be based on historical experience, current conditions and reasonable and supportable forecasts. The ASU is effective for the years beginning after December 15, 2022. The Plan is currently evaluating the impact the adoption will have on its financial statements.

Other accounting standards that have been issued or proposed by the FASB or other standards-setting bodies are not expected to have a material impact on the Plan's significant accounting policies, net assets available for benefits, or changes in net assets available for benefits.

INVESTMENTS

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Nationwide Life Insurance Company acts as custodian and holds the Plan's investments and executes all investment transactions. Nationwide Life Insurance Company has certified as to the completeness and accuracy of the investments held, changes in net assets arising from investment activity, and the schedule of assets held at the end of the year as of and for the years ended December 31, 2021 and 2020.

REPORTABLE TRANSACTIONS

The Plan's assets are participant-directed, and thus, the schedule of reportable transactions and certain cost information is not required.

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

INCOME TAX STATUS

The Plan is based on a prototype plan which has received a favorable opinion letter from the Internal Revenue Service that the prototype plan is designed to qualify as being exempt from Federal income taxes. The Plan Administrator has not separately applied for a determination letter from the Internal Revenue Service. However, the Plan Administrator believes that the Plan was designed and is currently being operated as a tax-exempt plan in compliance with the applicable requirements of the Internal Revenue Code and, therefore, no provision for income taxes have been included in the financial statements.

The Plan complies with Accounting Standards Codification (ASC) 740-10 related to uncertain tax positions. This standard prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken on a tax return. Plan administration is not aware of any tax positions taken by the Plan that it considers to be uncertain. Tax returns for the years ended 2018, 2019, and 2020 are open and subject to examination by the Internal Revenue Service.

PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds managed by the Plan's custodian, as is customary in retirement plans. Nationwide Life Insurance Company served as the custodian for the Plan for the years ended December 31, 2021 and 2020. Pentegra served as the recordkeeper for the years ended December 31, 2021 and 2020, and BHM CPA Group, Inc. serves as the Plan's auditors. As a result, transactions with these parties qualify as party-in-interest transactions.

Certain administrative functions are performed by officers or employees of the Plan Sponsor. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan are paid directly by the Plan Sponsor and are not charged to the Plan.

GUARANTEED INVESTMENT CONTRACT

During 2020, the Plan entered a benefit-responsive guaranteed investment contract with Nationwide Life Insurance Company, which is the Nationwide Fixed Select Option. As described in SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, because the investment contract is benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported to the Plan, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The investment contract issuer is obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting interest rate for the Nationwide Fixed Select Option was 1.38% for the year ended December 31, 2021. The crediting interest rate is adjusted quarterly. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events may limit the Plan's ability to transact at contract value with the issuer such as premature termination of contracts by the Plan, layoffs, Plan termination, bankruptcy, mergers and early retirement incentives. The Plan administrator does not believe that the occurrence of any such event that would limit the Plan's ability to transact at contract value with the participants is probable.

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

FAIR VALUE MEASUREMENTS

The Plan complies with ASC 820 *Fair Value Measurements and Disclosures* to account for and report fair value. ASC 820 provides a single definition of fair value, a framework for measuring fair value and expanded disclosures concerning fair value. It also defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

Fair value of certain assets and liabilities are determined based on the fair value hierarchy established in the standard, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The standard describes three levels within its hierarchy that may be used to measure fair value which are:

Level 1

Values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2

Values are based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3

Values are generated from unobservable inputs that are supported by little or no market activity and that are a significant component of the fair value of the assets or liabilities. These unobservable inputs would reflect management's estimates of assumptions that market participants would use in pricing related assets or liabilities. Valuation techniques might include the use of pricing models, discounted cash flow models or similar techniques.

A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the classification of fair value assets and liabilities within the fair value hierarchy levels.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan administrator believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

		Fair Value Measurements Using:			
		Current Value	Level 1	Level 2	Level 3
December 31, 2021					
Mutual funds	\$	3,687,623	\$ 3,687,623	\$ -	\$ -
December 31, 2020					
Mutual funds	\$	2,875,706	\$ 2,875,706	\$ -	\$ -

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

FAIR VALUE MEASUREMENTS - Continued

The fair value of mutual funds are publicly traded and are valued at their quoted trading price at year end. As a result, they are considered Level 1. The fully benefit responsive investment contract was valued at contract value and thus were excluded from the fair value hierarchy above.

The Plan did not have any transfers between levels in 2021 and 2020.

PLAN TERMINATION AND AMENDMENTS

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. No amendment to the Plan shall have the effect of eliminating or reducing a retirement benefit or eliminating an optional form of benefit with respect to benefits attributable to service before the amendment.

During the year ended December 31, 2021, the Plan was amended to allow for distribution of participant account balances with less than \$1,000, and to roll over the balances to an Individual Retirement Account for account balances of between \$1,000 and \$5,000, if they are no longer employed by the Plan Sponsor at the Plan year end. The Plan was also amended to allow participants to have more than one outstanding loan at a time.

SUBSEQUENT EVENTS

Subsequent events were evaluated through October 12, 2022 which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

JEC RETIREMENT SAVINGS PLAN

PLAN NUMBER 001

SCHEDULE H, LINE 4 i - SCHEDULE OF ASSETS (HELD AT YEAR END)

December 31, 2021

(a)	(b) Identity of issuer	(c) Description of investment	(d) Cost	(e) Current Value
	BlackRock Mid-Cap Growth Equity Portfolio Institutional Shares	Mutual fund	N/A	\$ 10,568
	Franklin Small Cap Value Fund Advisor Class	Mutual fund	N/A	157,138
	DFA Inflation-Protected Securities Portfolio Institutional Class	Mutual fund	N/A	16
*	Nationwide Geneva Small Cap Growth Fund Institutional Service Class	Mutual fund	N/A	176,973
*	Nationwide Loomis Core Bond Fund Class R6	Mutual fund	N/A	14
	DFA International Small Company Portfolio Institutional Class	Mutual fund	N/A	153,964
	Federated Hermes Government Obligations Fund	Mutual fund	N/A	18,207
	TIAA-CREF Lifecycle Index 2015 Fund Institutional Class	Mutual fund	N/A	-
	TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	Mutual fund	N/A	29,126
	TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	Mutual fund	N/A	16,497
	TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	Mutual fund	N/A	1,336
	DFA Real Estate Securities Portfolio Institutional Class	Mutual fund	N/A	178,381
	JPMorgan Emerging Markets Equity Fund Class R6	Mutual fund	N/A	156,354
	Fidelity 500 Index Fund	Mutual fund	N/A	1,308,499
	Fidelity International Index Fund	Mutual fund	N/A	465,724
	Fidelity Mid Cap Index Fund	Mutual fund	N/A	412,003
	Janus Henderson Multi-Sector Income Fund Class N	Mutual fund	N/A	455,638
	American Funds American Balanced Fund Class R-6	Mutual fund	N/A	99,593
	Western Asset Core Plus Bond Fund Class I	Mutual fund	N/A	47,592
*	Nationwide Fixed Select Option	Guaranteed Investment Contract	N/A	558,867
*	Notes receivable from participants	Rate of interest of 4.25% - 6.25% maturing through August 2025	N/A	29,279
				<u>\$ 4,275,769</u>

JEC RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

* * * * *

December 31, 2021 and 2020

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bhm cpa group, inc.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Trustees
JEC Retirement Savings Plan
Columbus, Ohio

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

We have performed an audit of the financial statements of the JEC Retirement Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (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 the JEC Retirement Savings Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 the notes to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

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

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

Basis of Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of 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 JEC Retirement Savings 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 Responsibility for the Audit of the 2021 Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of JEC Retirement Savings 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 JEC Retirement Savings 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.

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.

2021 Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at year end is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

- the form and content of the supplemental 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 schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the JEC Retirement Savings Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 5, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Circleville, Ohio
October 12, 2022

BHM CPA Group, Inc.

JEC RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2021 and 2020

ASSETS	2021	2020
<i>Participant-directed investments</i>		
Mutual funds, at fair value	\$ 3,687,623	\$ 2,875,706
Fully benefit responsive investment contract, at contract value	<u>558,867</u>	<u>546,361</u>
<i>Total participant-directed investments</i>	4,246,490	3,422,067
Contributions receivable	58,134	54,172
Notes receivable from participants	<u>29,279</u>	<u>32,739</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 \$ <u>4,333,903</u>	 \$ <u>3,508,978</u>

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

JEC RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ADDITIONS		
<i>Investment income:</i>		
Net appreciation in fair value of investments	\$ 544,254	\$ 338,705
Dividends	7,157	21,854
Total investment income	<u>551,411</u>	<u>360,559</u>
Interest income on notes receivable from participants	<u>1,321</u>	<u>1,725</u>
Contributions:		
Participants	261,678	300,383
Employer	95,752	104,048
Participants rollovers	<u>1,747</u>	<u>21,570</u>
Total contributions	<u>359,177</u>	<u>426,001</u>
TOTAL ADDITIONS	<u>911,909</u>	<u>788,285</u>
DEDUCTIONS		
Benefit distributions to participants	56,251	756,266
Administrative expenses	<u>30,733</u>	<u>23,647</u>
TOTAL DEDUCTIONS	<u>86,984</u>	<u>779,913</u>
NET INCREASE	824,925	8,372
NET ASSETS AVAILABLE FOR BENEFITS		
<i>Beginning of year</i>	<u>3,508,978</u>	<u>3,500,606</u>
<i>End of year</i>	<u>\$ 4,333,903</u>	<u>\$ 3,508,978</u>

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

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

DESCRIPTION OF PLAN

The following brief description of the JEC Retirement Savings Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which covers all eligible employees of National Sign Systems, Inc., and CityScapes International, Inc. (collectively referred to as "Plan Sponsor"). Effective January 1, 2016, the Plan adopted the Schneider Downs Wealth Management Advisors Prototype Non-standardized 401(k) Profit Sharing Plan and Trust. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective November 1, 2020, the Plan adopted the Pentegra Services, Inc. Volume Submitter 401(k) Profit Sharing Plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

An employee shall be eligible to participate in the Plan upon completing six months of service and attainment of age 21.

Contributions

Eligible participants are automatically enrolled to contribute 2% of compensation to the Plan unless they elect out. Participants may elect to contribute up to 100% of their pre-tax annual compensation, as defined by the Plan, subject to a maximum established by law. Participants may also contribute amounts from other qualified retirement plans

Matching contributions, if any, are made at the discretion of management, and are invested in the same proportion among invested funds as the participant contributions. The participant must complete 1,000 hours of service and be employed on December 31 of the Plan year in order to receive any discretionary contributions. The Plan Sponsor made discretionary matching contributions of \$95,752 and \$104,048 for the year ended December 31, 2021 and 2020, respectively.

Vesting

Participants are immediately vested in their elective deferrals, and actual earnings thereon. Participants shall have a vested percentage in discretionary matching contributions in accordance with a graded schedule with 20% vesting after two years of accredited service, and an additional 20% vesting per year until the participant is 100% vested after six years of accredited service.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of the Plan Sponsor's contribution and Plan earnings. Allocations are based on participants' earnings or account balances, as provided in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Each participant directs the investment of his or her account to any of the investment options available under the Plan. Transfers and rollovers are accepted from qualified plans, even if the employee has not satisfied the Plan's eligibility requirements.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 and maximum of \$50,000 up to a maximum of five years, or longer if used to purchase a primary residence. The loans are secured by the vested balance in the participant's account. The loans bear interest at the prime interest rate plus 1% at loan inception for the years ended 2021 and 2020.

Forfeitures

During the years ended December 31, 2021 and 2020, forfeited nonvested accounts totaled \$18,207 and \$13,680. The Plan document allows for forfeitures to be used to reduce employer contributions. No forfeitures were used to reduce employer contributions during 2021 or 2020.

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

DESCRIPTION OF PLAN - Continued

Payment of Benefits

On termination of service due to death, disability, or normal retirement, a participant, or his or her beneficiary, will receive a lump-sum amount equal to 100% of the participant's vested account balance. Normal retirement age is 62. In-service withdrawals are permitted for participants who have reached age 59 ½. For termination of service due to other reasons, a participant may receive the value of the vested interest as a lump-sum distribution.

Administrative Fees and Expenses

The Plan paid administrative expenses of \$30,733 and \$23,647 to the custodian for the years ended December 31, 2021 and 2020, respectively. Certain professional fees for the administration and audit of the Plan are paid by the Plan Sponsor on behalf of the Plan.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Following are the significant accounting policies adopted by the Plan and used in the preparation of these financial statements:

Basis of Accounting

The accompanying financial statements for the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition

At December 31, 2021 and 2020, the Plan was invested in various mutual funds and a fully benefit responsive investment contract. Investments in mutual funds are recorded at fair value based upon quoted market prices. Cost of investments is determined using average cost and is used when determining realized gains and losses upon disposition.

The Plan invests in a guaranteed investment contract maintained in a trust. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value for this guaranteed investment contract is based upon contributions, withdrawals and earnings of the trust as reported by Nationwide Life Insurance Company. The statement of net assets available for plan benefits and the statements of changes in net assets available for plan benefits present the guaranteed investment contract on a contract value basis.

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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are valued at their unpaid principal balance plus any accrued but unpaid interest. Interest income related to the notes receivable for the years ended December 31, 2021 and 2020 was \$1,321 and \$1,725, respectively.

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on Plan administration's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Risks and Uncertainties

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

In February 2022 military conflict began in eastern Europe. This region of the world is home to some of the largest producers of agronomy products and is one of the leading grain producers globally. Disruptions in these markets are driving inflation on food on global level. The duration of this conflict and its lasting effects are currently unknown. Governmental actions taken globally as a result of the COVID-19 pandemic and the conflict in eastern Europe have led to supply chain delays, rising inflation, rising interest rates, and significant market declines. Although governmental actions related to COVID-19 have largely eased it is unknown whether a new variant could cause new restrictions. The Plan cannot reasonably estimate the impact of COVID-19 and the conflict in eastern Europe on their activities for fiscal year ending December 31, 2022.

Recent Accounting Standards

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-13, *Financial Instruments - Credit Losses*. The ASU revises the measurement of credit losses for financial assets from an incurred loss methodology to an expected loss methodology. These expected credit losses for financial assets held at the reporting date are to be based on historical experience, current conditions and reasonable and supportable forecasts. The ASU is effective for the years beginning after December 15, 2022. The Plan is currently evaluating the impact the adoption will have on its financial statements.

Other accounting standards that have been issued or proposed by the FASB or other standards-setting bodies are not expected to have a material impact on the Plan's significant accounting policies, net assets available for benefits, or changes in net assets available for benefits.

INVESTMENTS

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Nationwide Life Insurance Company acts as custodian and holds the Plan's investments and executes all investment transactions. Nationwide Life Insurance Company has certified as to the completeness and accuracy of the investments held, changes in net assets arising from investment activity, and the schedule of assets held at the end of the year as of and for the years ended December 31, 2021 and 2020.

REPORTABLE TRANSACTIONS

The Plan's assets are participant-directed, and thus, the schedule of reportable transactions and certain cost information is not required.

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

INCOME TAX STATUS

The Plan is based on a prototype plan which has received a favorable opinion letter from the Internal Revenue Service that the prototype plan is designed to qualify as being exempt from Federal income taxes. The Plan Administrator has not separately applied for a determination letter from the Internal Revenue Service. However, the Plan Administrator believes that the Plan was designed and is currently being operated as a tax-exempt plan in compliance with the applicable requirements of the Internal Revenue Code and, therefore, no provision for income taxes have been included in the financial statements.

The Plan complies with Accounting Standards Codification (ASC) 740-10 related to uncertain tax positions. This standard prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken on a tax return. Plan administration is not aware of any tax positions taken by the Plan that it considers to be uncertain. Tax returns for the years ended 2018, 2019, and 2020 are open and subject to examination by the Internal Revenue Service.

PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds managed by the Plan's custodian, as is customary in retirement plans. Nationwide Life Insurance Company served as the custodian for the Plan for the years ended December 31, 2021 and 2020. Pentegra served as the recordkeeper for the years ended December 31, 2021 and 2020, and BHM CPA Group, Inc. serves as the Plan's auditors. As a result, transactions with these parties qualify as party-in-interest transactions.

Certain administrative functions are performed by officers or employees of the Plan Sponsor. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan are paid directly by the Plan Sponsor and are not charged to the Plan.

GUARANTEED INVESTMENT CONTRACT

During 2020, the Plan entered a benefit-responsive guaranteed investment contract with Nationwide Life Insurance Company, which is the Nationwide Fixed Select Option. As described in SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, because the investment contract is benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported to the Plan, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The investment contract issuer is obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting interest rate for the Nationwide Fixed Select Option was 1.38% for the year ended December 31, 2021. The crediting interest rate is adjusted quarterly. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events may limit the Plan's ability to transact at contract value with the issuer such as premature termination of contracts by the Plan, layoffs, Plan termination, bankruptcy, mergers and early retirement incentives. The Plan administrator does not believe that the occurrence of any such event that would limit the Plan's ability to transact at contract value with the participants is probable.

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

FAIR VALUE MEASUREMENTS

The Plan complies with ASC 820 *Fair Value Measurements and Disclosures* to account for and report fair value. ASC 820 provides a single definition of fair value, a framework for measuring fair value and expanded disclosures concerning fair value. It also defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

Fair value of certain assets and liabilities are determined based on the fair value hierarchy established in the standard, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The standard describes three levels within its hierarchy that may be used to measure fair value which are:

Level 1

Values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2

Values are based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3

Values are generated from unobservable inputs that are supported by little or no market activity and that are a significant component of the fair value of the assets or liabilities. These unobservable inputs would reflect management's estimates of assumptions that market participants would use in pricing related assets or liabilities. Valuation techniques might include the use of pricing models, discounted cash flow models or similar techniques.

A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the classification of fair value assets and liabilities within the fair value hierarchy levels.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan administrator believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

		Fair Value Measurements Using:			
		Current Value	Level 1	Level 2	Level 3
December 31, 2021					
Mutual funds		\$ 3,687,623	\$ 3,687,623	\$ -	\$ -
December 31, 2020					
Mutual funds		\$ 2,875,706	\$ 2,875,706	\$ -	\$ -

JEC RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

FAIR VALUE MEASUREMENTS - Continued

The fair value of mutual funds are publicly traded and are valued at their quoted trading price at year end. As a result, they are considered Level 1. The fully benefit responsive investment contract was valued at contract value and thus were excluded from the fair value hierarchy above.

The Plan did not have any transfers between levels in 2021 and 2020.

PLAN TERMINATION AND AMENDMENTS

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. No amendment to the Plan shall have the effect of eliminating or reducing a retirement benefit or eliminating an optional form of benefit with respect to benefits attributable to service before the amendment.

During the year ended December 31, 2021, the Plan was amended to allow for distribution of participant account balances with less than \$1,000, and to roll over the balances to an Individual Retirement Account for account balances of between \$1,000 and \$5,000, if they are no longer employed by the Plan Sponsor at the Plan year end. The Plan was also amended to allow participants to have more than one outstanding loan at a time.

SUBSEQUENT EVENTS

Subsequent events were evaluated through October 12, 2022 which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

JEC RETIREMENT SAVINGS PLAN

PLAN NUMBER 001

SCHEDULE H, LINE 4 i - SCHEDULE OF ASSETS (HELD AT YEAR END)

December 31, 2021

(a)	(b) Identity of issuer	(c) Description of investment	(d) Cost	(e) Current Value
	BlackRock Mid-Cap Growth Equity Portfolio Institutional Shares	Mutual fund	N/A	\$ 10,568
	Franklin Small Cap Value Fund Advisor Class	Mutual fund	N/A	157,138
	DFA Inflation-Protected Securities Portfolio Institutional Class	Mutual fund	N/A	16
*	Nationwide Geneva Small Cap Growth Fund Institutional Service Class	Mutual fund	N/A	176,973
*	Nationwide Loomis Core Bond Fund Class R6	Mutual fund	N/A	14
	DFA International Small Company Portfolio Institutional Class	Mutual fund	N/A	153,964
	Federated Hermes Government Obligations Fund	Mutual fund	N/A	18,207
	TIAA-CREF Lifecycle Index 2015 Fund Institutional Class	Mutual fund	N/A	-
	TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	Mutual fund	N/A	29,126
	TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	Mutual fund	N/A	16,497
	TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	Mutual fund	N/A	1,336
	DFA Real Estate Securities Portfolio Institutional Class	Mutual fund	N/A	178,381
	JPMorgan Emerging Markets Equity Fund Class R6	Mutual fund	N/A	156,354
	Fidelity 500 Index Fund	Mutual fund	N/A	1,308,499
	Fidelity International Index Fund	Mutual fund	N/A	465,724
	Fidelity Mid Cap Index Fund	Mutual fund	N/A	412,003
	Janus Henderson Multi-Sector Income Fund Class N	Mutual fund	N/A	455,638
	American Funds American Balanced Fund Class R-6	Mutual fund	N/A	99,593
	Western Asset Core Plus Bond Fund Class I	Mutual fund	N/A	47,592
*	Nationwide Fixed Select Option	Guaranteed Investment Contract	N/A	558,867
*	Notes receivable from participants	Rate of interest of 4.25% - 6.25% maturing through August 2025	N/A	29,279
				<u>\$ 4,275,769</u>