

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</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>MANHATTAN MECHANICAL SERVICES 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</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>MANHATTAN MECHANICAL SERVICES, INC.</u> <u>3450 MICHIGAN AVE</u> <u>EAST CHICAGO, IN 46312</u>	1c Effective date of plan <u>01/01/2013</u>	2b Employer Identification Number (EIN) <u>27-3969132</u>
	2c Plan Sponsor's telephone number <u>815-478-9940</u>	2d Business code (see instructions) <u>238900</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.	08/15/2023	ERIKA KANE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 195
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 163
a(2) Total number of active participants at the end of the plan year		6a(2) 157
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 46
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 203
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 2
f Total. Add lines 6d and 6e		6f 205
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 179
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 24
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANHATTAN MECHANICAL SERVICES 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MANHATTAN MECHANICAL SERVICES, INC.	D Employer Identification Number (EIN) 27-3969132	

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 TRANSAMERICA LIFE INSURANCE COMPANY
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(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
39-0989781	86231	811042	179	01/01/2022	12/31/2022

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.
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(a) Total amount of commissions paid 20220	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid AXION RMS LTD JAMES P LILL 2651 WARRENVILLE RD STE 200 DOWNERS GROVE, IL 60515-5753
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
15403			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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USI SECURITIES INC RICHARD C BOWMAN 95 GLASTONBURY BLVD STE 102 GLASTONBURY, CT 06033-4456

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4817			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
	(c) Amount	(d) Purpose	

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	238081
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	3802497

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 ▶ STABLE VALUE OPTION

b	Balance at the end of the previous year	7b	83836
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c	Additions: (1) Contributions deposited during the year	7c(1)	20682	
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)	1340	
	(4) Transferred from separate account	7c(4)	172771	
	(5) Other (specify below)	7c(5)	43284	

▶ LOAN PRINCIPAL & INTEREST, FORFEITURE ACTIVITY, EBA ACTIVITY

(6) Total additions	7c(6)	238077
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	321913
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	27630	
(2) Administration charge made by carrier	7e(2)	2343	
(3) Transferred to separate account	7e(3)	25223	
(4) Other (specify below)	7e(4)	28636	

▶ FORFEITURE ACTIVITY, LOANS ISSUED

(5) Total deductions	7e(5)	83832
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	238081
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANHATTAN MECHANICAL SERVICES 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MANHATTAN MECHANICAL SERVICES, INC.	D Employer Identification Number (EIN) 27-3969132	

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
TRANSAMERICA LIFE INSURANCE COMPANY
39-0989781

(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)

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(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?
15 37 52 62 64 67	RECORDKEEPER	34158	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANHATTAN MECHANICAL SERVICES 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MANHATTAN MECHANICAL SERVICES, INC.	D Employer Identification Number (EIN) 27-3969132	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL SM CP IDX RT O			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO			
c EIN-PN 39-0989781-033	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71410	
a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET INTL INDEX RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO			
c EIN-PN 39-0989781-035	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48080	
a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET U.S. BOND IDX RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO			
c EIN-PN 39-0989781-037	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77451	
a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET EMERG MKT IDX RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO			
c EIN-PN 39-0989781-117	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21605	
a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL LG CP GR IDX R			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO			
c EIN-PN 39-0989781-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5498	
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2010 TRGT DT RTMNT RT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO			
c EIN-PN 39-0989781-687	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2515	
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2020 TRGT DT RTMNT RT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO			
c EIN-PN 39-0989781-689	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7517	

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2025 TRGT DT RTMNT RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-690	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17966
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2030 TRGT DT RTMNT RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-691	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 839879
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2035 TRGT DT RTMNT RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-692	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15504
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2040 TRGT DT RTMNT RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-693	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 814285
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2045 TRGT DT RTMNT RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-694	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23739
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2050 TRGT DT RTMNT RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-695	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 820821
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2055 TRGT DT RTMNT RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-696	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 102851
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS 2060 TRGT DT RTMNT RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-821	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 225079
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a Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD REIT INDEX RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-099	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17763
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA INTL EQUITY RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-791	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22921
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS EUROPACIFIC GR RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-842	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 35815
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a Name of MTIA, CCT, PSA, or 103-12 IE: CLEARBRIDGE SMALL CAP GR RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-879	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18667
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a Name of MTIA, CCT, PSA, or 103-12 IE: MFS MASSACHUSETTS INVS GR STOCK RT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-897	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12378
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a Name of MTIA, CCT, PSA, or 103-12 IE: MFS MID CAP VALUE RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-911	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 98156
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a Name of MTIA, CCT, PSA, or 103-12 IE: MAINSTAY HIGH YIELD CORP BD RT OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-939	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8800
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PTNR STOCK IDX RT OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 39-0989781-587	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 482350
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a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL CAP VALUE RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO

c EIN-PN 82-5217478-035	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11447
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>MANHATTAN MECHANICAL SERVICES 401(K) PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MANHATTAN MECHANICAL SERVICES, INC.</u>		D Employer Identification Number (EIN) <u>27-3969132</u>

Part I Asset and Liability Statement			
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)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	372	37
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)	86094	102303
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	4575180	3802497
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	83836	238081
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4745482	4142918

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4745482	4142918
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	287537	
(B) Participants	2a(1)(B)	547361	
(C) Others (including rollovers)	2a(1)(C)	4642	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		839540
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)	3984	
(F) Other	2b(1)(F)	1340	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5324
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-761247
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		83617
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	641729	
(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)		641729
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		9926
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	368	
(4) Other	2i(4)	34158	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		34526
j Total expenses. Add all expense amounts in column (b) and enter total	2j		686181
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-602564
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: **DETERBECK JOHNSON & MONSEN LTD.**

(2) EIN: **36-3371404**

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		400000
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?			
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?			
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.)			
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?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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		X	

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANHATTAN MECHANICAL SERVICES 401(K) PLAN		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 MANHATTAN MECHANICAL SERVICES, INC.		D Employer Identification Number (EIN) 27-3969132
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): 13-3689044		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	
a	The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ 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 _____

MANHATTAN MECHANICAL SERVICES 401(k) PLAN

REPORT ON FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021



CONTENTS

	<u>PAGE</u>
AUDITORS' REPORT	1-1a
AUDITED FINANCIAL STATEMENTS	
Statements of Net Assets Available for Plan Benefits (Modified Cash Basis)	2
Statement of Changes in Net Assets Available for Plan Benefits (Modified Cash Basis)	3
Notes to Financial Statements	4-8
SUPPLEMENTARY INFORMATION	
Schedule of Assets Held for Investment Purposes	9

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the
Manhattan Mechanical Services 401(k) Plan

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

We have performed an audits of the financial statements of Manhattan Mechanical Services 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits (modified cash basis) 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 audits of Manhattan Mechanical Services 401(k) 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 6, to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting described in Note 2. The financial statements are prepared on the modified cash basis, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits 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 Manhattan Mechanical Services 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 Manhattan Mechanical Services 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.



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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Manhattan Mechanical Services 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Manhattan Mechanical Services 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis of accounting. Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Supplemental Schedule Required by ERISA

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

Dettterbeck Johnson & Monsen, Ltd.
Palatine, Illinois
August 8, 2023



MANHATTAN MECHANICAL SERVICES 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

(MODIFIED CASH BASIS)

	<u>December 31,</u>	
	<u>2022</u>	<u>2021</u>
<u>NET ASSETS</u>		
INVESTMENTS, At Fair Value	<u>\$ 4,040,578</u>	<u>\$ 4,659,016</u>
RECEIVABLES		
Notes Receivable - Participants	102,303	86,094
Interest Receivable - Participants	<u>37</u>	<u>372</u>
Total Receivables	<u>102,340</u>	<u>86,466</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u>\$ 4,142,918</u>	<u>\$ 4,745,482</u>

See accompanying notes to financial statements.



MANHATTAN MECHANICAL SERVICES 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

(MODIFIED CASH BASIS)

YEAR ENDED DECEMBER 31, 2022

INVESTMENT INCOME	
Interest on Participant Loans	\$ 3,984
Net Depreciation in Value of Investments	(761,247)
Interest on Investments	1,340
Total Investment Loss	<u>(755,923)</u>
CONTRIBUTIONS	
Participants	547,361
Employer	287,537
Rollovers	4,642
Total Contributions	<u>839,540</u>
DEDUCTIONS	
Benefit Payments to Participants	641,729
Deemed Distributions to Participants	9,926
Administrative Fees	34,526
Total Deductions	<u>686,181</u>
NET DECREASE IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	
	(602,564)
NET ASSETS AVAILABLE FOR PLAN BENEFITS	
Beginning	<u>4,745,482</u>
Ending	<u>\$ 4,142,918</u>

See accompanying notes to financial statements.



MANHATTAN MECHANICAL SERVICES 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN

The following brief description of the Manhattan Mechanical Services 401(k) Plan (Plan) is for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan was originally formed, effective January 1, 2013, restated January 1, 2015 to adopt The Contractors Retirement Plan and was restated June 1, 2021, to change its name subsequent to the adoption of a pre-approved plan by provider Transamerica Retirement Solutions LLC (TA). The Plan is a defined contribution 401(k) plan which contains a cash or deferred arrangement pursuant to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participation

Eligible individuals consist of employees rendering services for Manhattan Mechanical Services, Inc., (Plan Sponsor and Employer) on contracts subject to the Davis-Bacon Act, Service Contract Act or other federal, state or municipal prevailing wage laws. Other employees whose services are not subject to such prevailing wage laws may also be included. There is no age or service requirement to participate in the elective deferral or prevailing wage contributions. Participants must complete three months of service to participate in profit sharing and employer matching contributions.

Contributions

Participants may elect to defer a portion of their compensation (as defined) up to the dollar amount allowable under the Internal Revenue Code. The Plan Sponsor may make discretionary matching and/or profit-sharing contributions and prevailing wage contributions determined based on rates that satisfy the wage determination issued by the governmental agency responsible for certain contracts. Rollover contributions are also allowed as well as electing to contribute funds to the plan in lieu of receiving a bonus. Effective January 1, 2022, the plan was amended to reflect that employer matching contributions will be equal to a uniform percentage of each participant's elective deferrals based on the participant's years of service as follows:

<u>Years of Service</u>	<u>Matching Percentage</u>
Less than 3 years	100% of first 2%
3 years to 4 years	100% of first 3%
5 years to 9 years	100% of first 4%
10 plus years	100% up to first 5%

Vesting

Participants are immediately vested in their employee deferral contributions and their share of prevailing wage contributions plus actual earnings thereon. Vesting in contributions made by the employer follow the schedule below:

<u>Length of Service</u>	<u>Vesting Percentage</u>
0 - 1 year	0
2 years	20
3 years	40
4 years	60
5 years	80
6 years	100

(Continued)



MANHATTAN MECHANICAL SERVICES 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

NOTE 1. DESCRIPTION OF THE PLAN (Concluded)

Participant Accounts

An elective account is established for each participant and credited with the participant's contribution, the employer's contribution for the participant, any rollover contributions of the participant plus the earnings of the participant's elective account.

Investment Options

Participants direct the investment of all contributions into various investment options offered by the Plan. Participants may change their investment options at any time.

Participant Loans

Participants may borrow from their individual contribution accounts subject to minimum and maximum limitations as defined in the Plan. The loans are collateralized by the balance in the participant's account. The principal plus interest, generally at prime, are repaid to the participant's account through payroll deductions, typically between two to five years.

Benefit Payments

Participants are eligible for benefit payments upon reaching age 55. Distributions are also done because of death, disability, or termination of employment. Hardship distributions are permitted from the participant's contribution account under certain conditions as defined in the Plan. Benefits can be paid directly to the participant or directly to another qualified plan. Terminated participants can elect to receive a lump-sum payment or purchase a Joint and Survivor or Life Annuity.

Forfeited Accounts

At December 31, 2022 and 2021, forfeited nonvested accounts totaled \$37,328 and \$25,829, respectively and are included in investments on the Statement of Net Assets Available for Plan Benefits. Forfeitures from participants' nonvested accounts may be used to reduce future employer contributions, pay plan expenses or be allocated to plan participants. During the years ended December 31, 2022 and 2021, forfeitures used to reduce administrative expenses totaled \$0 and \$9,720, respectively, to the prior plan administrator.

Plan Termination

The employer has not expressed any intention to do so, but has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100 percent vested in their plan sponsor contributions.



MANHATTAN MECHANICAL SERVICES 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Business – Plan Sponsor

Manhattan Mechanical Services, Inc. is a mechanical service provider and contractor serving customers in Illinois and Indiana, many of whom are in the petroleum industry.

Basis of Accounting

The accompanying financial statements are prepared on the modified cash basis of accounting and thus employer contributions are recognized when received by the plan rather than when accrued by the employer.

Plan Assets

Plan assets are controlled by the Plan trustees/custodian and are physically segregated from the assets of the participating employer company.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of the Plan is based on the beginning of year value of the Plan plus contributions received and allocated investment incomes less distributions paid and allocated administrative expenses. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded when received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and expenses charged by investment accounts are deducted from income on the investment and not separately stated. Participant notes receivable are measured at their unpaid principal balance which approximates market value.

Accounting 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. Actual results could differ from those estimates.

Benefit Payments

Benefits to participants are recorded by the Plan when actual payment is made.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Sponsor and are excluded from these financial statements. Fees related to the administration of notes receivable from participants, benefit payment transactions and other member requested services are charged directly to the participant's account and are included in administrative expenses along with contract asset charges of the various investment funds.

Subsequent Events

The Plan evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through August 8, 2023, the day the financial statements were issued.



MANHATTAN MECHANICAL SERVICES 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

NOTE 3. TAX STATUS

The Plan has received a determination letter from the Internal Revenue Service stating that the Plan is qualified under Section 401(a) of Internal Revenue Code (IRC) and therefore the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes the Plan is qualified and the related trust is tax-exempt. Accordingly, no provision has been made for federal or state income taxes.

Tax benefits are only recognized from uncertain tax positions if it is more likely than not that the tax position will be sustained on examination by the taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Tax years ending after December 31, 2019 are still open to examination by taxing authorities.

NOTE 4. RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain employees of Manhattan Mechanical Services serve as fiduciaries to the Plan and do not receive any compensation from the Plan for their service in this capacity.

The Plan's transactions with parties-in-interest during the years ended December 31, 2022 and 2021 were as follows:

<u>Party-in-interest</u>	<u>Description of Transactions</u>	<u>Amount</u>
Transamerica Retirement Solutions LLC and/or Transamerica Life Insurance Company	Plan custodian, investment manager and administrator after June 1, 2021	Total fees paid in 2022 and 2021 of \$34,158 and \$20,109, respectively
Envestnet Retirement Solutions LLC	Investment Advisory to the plan beginning May 2022	Total fees paid in 2022 of \$368
Manhattan Mechanical Services, Inc.	Plan sponsor	Contributions made of \$287,537 and \$220,604 for 2022 and 2021, respectively.

NOTE 5. INVESTMENT RISKS

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

NOTE 6. FAIR VALUE MEASUREMENTS

The Fair Value Measurements and Disclosures Topic of the FASB Accounting Standards Codification (FASB ASC Topic 820) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used

(Continued)



MANHATTAN MECHANICAL SERVICES 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

(CONCLUDED)

NOTE 6. FAIR VALUE MEASUREMENTS (Concluded)

to measure fair value. The three levels are described as follows:

Level 1: Observable inputs that reflect unadjusted quoted prices for identical assets or liabilities traded in active markets.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs that are generally unobservable. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value and is based on the Net Asset Value (NAV). There have been no changes in the methodologies used at December 31, 2022 from the prior year.

Pooled Separate Accounts (PSA): These accounts are fully benefit-responsive and valued daily at each fund's underlying mutual funds or securities at Net Asset Value (NAV). The NAV is generally obtained from the National Securities Clearing Corporation, and/or directly from the fund house, or a secondary source and is considered a practical expedient method of valuing the accounts. The PSA unit prices are not publically traded but the NAV information used is based on publicly available quoted prices on the underlying investments. Thus these are considered a Level 2 input.

Stable Value Option: These investments report fair value at the contract value and are categorized as Level 2, as they are considered a deposit liability with no defined maturities and are considered fully benefit-responsive. Interest is paid on these funds as determined on January 1 and July 1 of each year for the following six months.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	Fair Value	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobserv- able Inputs (Level 3)
<u>December 31, 2022</u>				
Pooled Separate Accounts	\$ 3,802,497	\$ -	\$ 3,802,497	\$ -
Stable Value Option	238,081	-	238,081	-
	<u>\$ 4,040,578</u>	<u>\$ -</u>	<u>\$ 4,040,578</u>	<u>\$ -</u>
<u>December 31, 2021</u>				
Pooled Separate Accounts	\$ 4,575,180	\$ -	\$ 4,575,180	\$ -
Stable Value Option	83,836	-	83,836	-
	<u>\$ 4,659,016</u>	<u>\$ -</u>	<u>\$ 4,659,016</u>	<u>\$ -</u>



MANHATTAN MECHANICAL SERVICES 401(k) PLAN

SUPPLEMENTARY INFORMATION

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2022

SCHEDULE H, EIN 27-3969132 PLAN 001
PLAN YEAR 1/1/2022 TO 12/31/2022

<u>IDENTITY OF ISSUER, FUND, BORROWER, OR SIMILAR PARTY</u>	<u>Unit Count</u>	<u>Share Value</u>	<u>Year End Value</u>
TRANSAMERICA STABLE VALUE CORE OPTION	20,776.020806	11.4493	237,869.95
STATE STREET U.S. BD INDEX RET OPT	7,723.736141	10.0276	77,450.73
STATE STREET EMERGING MRKTS INDEX RET OPT	2,248.727337	9.6075	21,604.71
MAINSTAY HI YLD CORPORATE BD RET OPT	777.783977	11.3428	8,799.56
TRANSAMERICA INTERNATNL EQT RET OPT	2,116.935540	10.8274	22,920.95
STATE STREET INTERNATNL INDEX RET OPT	4,214.595846	11.4081	48,080.36
TRANSAMERICARETONTRK 2010 WITH AMER FDS RETOPT	199.937327	12.5816	2,515.52
TRANSAMERICARETONTRK 2020 WITH AMER FDS RETOPT	585.634405	12.8356	7,516.96
AMERICAN FUNDS EUROPACIFIC GR RET OPT	3,256.453733	10.9980	35,814.53
TRANSAMERICARETONTRK 2025 WITH AMER FDS RETOPT	1,362.778322	13.1834	17,966.01
TRANSAMERICARETONTRK 2030 WITH AMER FDS RETOPT	62,991.436340	13.3332	839,879.39
STATE STREET RUSSELL SM CAP INDEX RET OPT	5,695.990690	12.5369	71,409.86
STATE STREET RUSSELL LG CAP GR INDEX RET OPT	309.301095	17.7765	5,498.28
TRANSAMERICARETONTRK 2035 WITH AMER FDS RETOPT	1,130.152325	13.7188	15,504.34
TA VANGUARD REIT INDEX RET OPT	1,459.843774	12.1674	17,762.57
MFS MID CAP VALUE RET OPT	6,490.821100	15.1223	98,156.47
TRANSAMERICARETONTRK 2040 WITH AMER FDS RETOPT	59,055.304680	13.7885	814,284.94
TRANSAMERICARETONTRK 2045 WITH AMER FDS RETOPT	1,721.457629	13.7898	23,738.53
TRANSAMERICARETONTRK 2060 WITH AMER FDS RETOPT	16,525.482100	13.6201	225,078.90
TRANSAMERICARETONTRK 2055 WITH AMER FDS RETOPT	7,534.932060	13.6499	102,850.92
TRANSAMERICARETONTRK 2050 WITH AMER FDS RETOPT	59,125.660604	13.8827	820,821.15
TRANSAMERICA PARTNERS STCK INDEX RET OPT	29,541.129570	16.3281	482,350.45
CLEARBRIDGE SM CAP GR RET OPT	1,215.254663	15.3603	18,666.68
MFS MASSACHUSETTS INVSTRS GROWTH STOCK RET OPT	675.924809	18.3129	12,378.15
FRANKLIN SMALL CAP VALUE RET OPT	898.004416	12.7469	11,446.77
EXPENSE BUDGET ACCOUNT	209.705813	1.0090	211.60
PARTICIPANT LOANS WITH INTEREST RATES OF 3.25% TO 6.25%	26.000000		102,302.81

Manhattan Mechanical Services 401(k) Plan
EIN No.: 27-3969132, Plan No. 001
Schedule H, Line 4i - Schedule of Assets
Plan Year Ending: 12/31/2022

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) CURRENT VALUE
*	Transamerica Life Ins Co	Transamerica Stbl Val Core Op	\$ 238,081
			GENERAL INSURANCE ACCOUNT TOTAL
			\$ 238,081
*	Transamerica Life Ins Co	American Fds 2010 Trgt Dt Rtmnt Rt Opt	\$ 2,515
*	Transamerica Life Ins Co	American Fds 2020 Trgt Dt Rtmnt Rt Opt	\$ 7,517
*	Transamerica Life Ins Co	American Fds 2025 Trgt Dt Rtmnt Rt Opt	\$ 17,966
*	Transamerica Life Ins Co	American Fds 2030 Trgt Dt Rtmnt Rt Opt	\$ 839,879
*	Transamerica Life Ins Co	American Fds 2035 Trgt Dt Rtmnt Rt Opt	\$ 15,504
*	Transamerica Life Ins Co	American Fds 2040 Trgt Dt Rtmnt Rt Opt	\$ 814,285
*	Transamerica Life Ins Co	American Fds 2045 Trgt Dt Rtmnt Rt Opt	\$ 23,739
*	Transamerica Life Ins Co	American Fds 2050 Trgt Dt Rtmnt Rt Opt	\$ 820,821
*	Transamerica Life Ins Co	American Fds 2055 Trgt Dt Rtmnt Rt Opt	\$ 102,851
*	Transamerica Life Ins Co	American Fds 2060 Trgt Dt Rtmnt Rt Opt	\$ 225,079
*	Transamerica Life Ins Co	American Fds EuroPacific Gr Ret Opt	\$ 35,815
*	Transamerica Life Ins Co	ClearBridge Small Cap Gr Ret Opt	\$ 18,667
*	Transamerica Life Ins Co	Franklin Small Cap Value Ret Opt	\$ 11,447
*	Transamerica Life Ins Co	Mainstay High Yield Corp Bd Rt Opt	\$ 8,800
*	Transamerica Life Ins Co	MFS Massachusetts Invs Gr Stock Rt Opt	\$ 12,378
*	Transamerica Life Ins Co	MFS Mid Cap Value Ret Opt	\$ 98,156
*	Transamerica Life Ins Co	State Street Emerg Mkt Idx Ret Opt	\$ 21,605
*	Transamerica Life Ins Co	State Street Intl Index Ret Opt	\$ 48,080
*	Transamerica Life Ins Co	State Street Russell Lg cp Gr Idx Rt Opt	\$ 5,498
*	Transamerica Life Ins Co	State Street Russell Sm cp Idx Rt Opt	\$ 71,410
*	Transamerica Life Ins Co	State Street U.S. Bond Idx Ret Opt	\$ 77,451
*	Transamerica Life Ins Co	TA Vanguard REIT Index Ret Opt	\$ 17,763
*	Transamerica Life Ins Co	Transamerica Intl Equity Ret Opt	\$ 22,921
*	Transamerica Life Ins Co	Transamerica Ptnr Stock Idx Rt Opt	\$ 482,350
			TOTAL SEPARATE ACCOUNTS
			\$ 3,802,497
*	Participants	Notes Receivable with interest rates of 3.25% to 6.25%	\$ 102,303
			TOTAL PLAN ASSETS
			\$ 4,142,881

* Indicates Party-In-Interest to the Plan