

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 01/01/2022 and ending 12/31/2022	
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 SHERWOOD MECHANICAL, INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 03/01/2004
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) SHERWOOD MECHANICAL, INC. 6630 TOP GUN ST SAN DIEGO, CA 92121-4112	2b Employer Identification Number (EIN) 68-0565225 2c Plan Sponsor's telephone number 858-679-3000 2d Business code (see instructions) 238220

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2023	MIKE WEBB
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2023	MIKE WEBB
	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		5 191
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) 136
a(2) Total number of active participants at the end of the plan year		6a(2) 132
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 40
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 172
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 172
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 153
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 11
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 2S 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) ☐ 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 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 SHERWOOD MECHANICAL, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SHERWOOD MECHANICAL, INC.	D Employer Identification Number (EIN) 68-0565225	

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
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTRATOR	54934	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

NFP RETIREMENT INC.

33-0905143

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 99	INVESTMENT ADVISORY	0	Yes ☒ No ☐	Yes ☐ No ☒	30978	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
NFP RETIREMENT INC.	27 99	30978
(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.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	INVESTMENT ADVISORY (PLAN)	
(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 SHERWOOD MECHANICAL, INC. 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 SHERWOOD MECHANICAL, INC.	D Employer Identification Number (EIN) 68-0565225	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE Z FUND			
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO			
c EIN-PN 93-6274328-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3561669
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX CONSERV RET I1			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST			
c EIN-PN 47-2264760-212	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	595333
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX CONSERV 2045 I1			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST			
c EIN-PN 47-2529162-221	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	18017
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX AGG RET I1			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST			
c EIN-PN 47-2238264-210	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	67769
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX AGG 2025 I1			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST			
c EIN-PN 47-2275031-213	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX AGG 2045 I1			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST			
c EIN-PN 47-2503540-219	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	29617
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX AGG 2055 I1			
b Name of sponsor of entity listed in (a): WILMINGTON TRUST			
c EIN-PN 47-2554270-222	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	867701

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX MODERATE RET I1

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

c EIN-PN 47-2248665-211	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81419
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a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX MODERAT 2025 I1

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

c EIN-PN 47-2285799-214	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 849022
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a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX MODERAT 2035 I1

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

c EIN-PN 47-2478524-217	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 405172
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a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX MODERAT 2045 I1

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

c EIN-PN 47-2516187-220	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 163592
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a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX MODERAT 2055 I1

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

c EIN-PN 47-2563528-223	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 148562
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a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH INDEX MODERAT 2065 I1

b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.

c EIN-PN 38-7271379-760	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 303
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>SHERWOOD MECHANICAL, INC. 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>SHERWOOD MECHANICAL, INC.</u>	D Employer Identification Number (EIN) <u>68-0565225</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)
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)
(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)
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)
(15) Other	1c(15)

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	14440104	11145329

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	14440104	11145329
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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)	187176	
(B) Participants	2a(1)(B)	488484	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		675660
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)	14494	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		14494
(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)	49442	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		49442
(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)		-654199
(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)		-1223253
c Other income	2c		1768
d Total income. Add all income amounts in column (b) and enter total	2d		-1136088
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2103753	
(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)		2103753
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)	54934	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		54934
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2158687
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3294775
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: HOCHMAN TORRES LLP

(2) EIN: 82-1291080

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		61773

	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?			
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			

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 SHERWOOD MECHANICAL, INC. 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 SHERWOOD MECHANICAL, INC.		D Employer Identification Number (EIN) 68-0565225
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): 42-0127290		
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:	14a		
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).....		14b	
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)			14c
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)			
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:	15a		
a The corresponding number for the plan year immediately preceding the current plan year.....		15b	
b The corresponding number for the second preceding plan year.....			
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:	16a		
a Enter the number of employers who withdrew during the preceding plan year		16b	
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.....			
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 _____

Sherwood Mechanical, Inc. 401(k) Plan
Financial Statements
As of December 31, 2022 and 2021
And for the Year Ended December 31, 2022
(With Accompanying Independent Auditors' Report,
Notes to the Financial Statements and
Supplemental Schedules)

Sherwood Mechanical, Inc. 401(k) Plan

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Note: All schedules required by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable or are not required.



Hochman Torres LLP

Certified Public Accountants

Gary Hochman, CPA, M.S. Taxation

Nick Torres, CPA, M.S. Taxation

Independent Auditors' Report

To the Administrative Committee
Sherwood Mechanical, Inc. 401(k) Plan
San Diego, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2022 Financial Statements

We have performed an audit of the financial statements of Sherwood Mechanical, Inc. 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(1)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022, 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 (2022 Financial Statements).

Management, having determine it is permissible in the circumstances, has elected to have the audit of the 2022 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, 2022, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion on the 2022 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 2022 Financial Statements section:

- The amounts and disclosures in the accompanying 2022 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 accounting principles generally accepted in the United States of America.
- The information in the accompanying 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2022 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 2022 Financial Statements section of our report. We are required to be independent of Sherwood Mechanical, Inc. 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 2022 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the 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 responsibilities 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 of Sherwood Mechanical, Inc. 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.

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sherwood Mechanical, Inc. 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 Sherwood Mechanical, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period 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 2022 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(1)(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

2022 Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2022 and supplemental Schedule H, Line 4i – Schedule of Assets Held (At End of Year) as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Auditor's Report on the 2021 Financial Statements

The 2021 financial statements of Sherwood Mechanical Inc. 401 (k) Plan were audited by predecessor auditors. 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 the predecessor auditor not to perform, and they did not perform any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 11, 2022,

indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedules 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.

A handwritten signature in dark ink, appearing to read "Hochman Torres LLP", written in a cursive, flowing style.

Hochman Torres LLP
San Diego, California
October 6, 2023

Sherwood Mechanical, Inc. 401(k) Plan

Statement of Net Assets Available for Benefits

For the Years Indicated

	<i>December 31,</i>	
	<u>2022</u>	<u>2021</u>
Assets		
Investments, at fair value		
Common collective trusts	\$ 6,788,176	\$ 8,611,880
Mutual funds	<u>4,024,518</u>	<u>5,484,599</u>
Total investments, at fair value	<u>10,812,694</u>	<u>14,096,479</u>
 Receivables		
Employer's prevailing wages	2,980	1,380
Employer's discretionary	9,727	1,313
Participants' contributions	19,651	21,341
Notes receivable from participants	<u>300,277</u>	<u>319,591</u>
Total receivables	<u>332,635</u>	<u>343,625</u>
 Total assets reflecting investments at fair value	<u>11,145,329</u>	<u>14,440,104</u>
 Net assets available for benefits	<u>\$ 11,145,329</u>	<u>\$ 14,440,104</u>

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

Sherwood Mechanical, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

	<i>Year Ended</i> <i>December 31, 2022</i>
Additions:	
Investment income	
Net appreciation (depreciation) in fair value of investments	\$ (1,877,452)
Dividends and capital gains	49,442
Interest income on notes receivable from participants	<u>14,494</u>
Total investment (loss)	<u>(1,813,516)</u>
Contributions:	
Employer's prevailing wage	108,731
Employer's discretionary	78,445
Participants	<u>488,484</u>
Total contributions	<u>675,660</u>
Other income	1,768
Total (reduction)	(1,136,088)
Deductions:	
Benefits paid to participants	2,103,753
Administrative expenses	<u>54,934</u>
Total deductions	<u>2,158,687</u>
Net (decrease)	(3,294,775)
Net assets available for benefits:	
Beginning of year	<u>14,440,104</u>
End of year	<u>\$ 11,145,329</u>

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

Sherwood Mechanical, Inc. 401(k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN

The following description of the Sherwood Mechanical, Inc. 401(k) Plan, ("the Plan"), is provided for general information purposes only. Eligible employees, as defined by the Plan ("Participants"), should refer to the Plan document for a complete description of the Plan provisions.

General

The Plan is a profit sharing plan within the meaning of Internal Revenue Code (IRC) Section 401(a) and contains a cash or deferred arrangement as provided for by IRC Section 401(k). The Plan covers all eligible employees of Sherwood Mechanical, Inc. ("Employer") who have completed sixty days of service and have reached 18 years of age. Employees of the Company on whose behalf prevailing wage law contributions are made during the plan year will be eligible participants for that plan year with respect to these contributions regardless of the number of hours of service the participant competes in that plan year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Administrative Committee is responsible for oversight of the Plan and determines the appropriateness and monitors performance of the Plan's investment offerings.

Participation in the Plan becomes effective on the 1st day of each month during the Plan year after a Participant meets the eligibility requirements.

Principal Trust Company ("Principal") is the Plan trustee.

Contributions

Employees who actively participate in the Plan may contribute an amount equal to a dollar amount or percentage of the employees' compensation not to exceed the limits imposed by Code section 401(k). Participants who have attained age fifty before the end of the Plan year are eligible to make catch-up contributions. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers Participants investment options into various mutual funds and common collective trusts funds. Participants may increase or decrease their elective deferrals percentage on the 1st day of each month. Participants may terminate their contributions at any time. As defined by the Plan, participants are permitted to designate a portion or all of the deferral contributions they are otherwise eligible to make under the Plan as Roth deferral contributions. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan at three months unless they affirmatively elect not to participate in the Plan. Automatically enrolled Participants have their deferral rate set at 3 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the Participant.

Under the terms of the plan the Employer makes discretionary matching contributions to participants of the Plan equal to 25% of the participants' elective deferrals not to exceed 5% of the participants' eligible compensation. During the year ended December 31, 2022, the Company made discretionary matching contributions of \$78,445.

The Employer makes contributions to the Plan for services performed during the plan year by employees under prevailing wage law. The contributions for each prevailing wage employee will be based on the election made by the Company for each construction project at which prevailing wage services are formed by each employee. During the year ended December 31, 2022, the Company made prevailing wage contributions of \$108,731.

The Employer may also make discretionary profit sharing contributions to the Plan which would be allocated to eligible Participants who are employed on the last day of the plan year with 1,000 or more hours of service in the

Sherwood Mechanical, Inc. 401(k) Plan

Notes to the Financial Statements

December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN (CONTINUED)

plan year. The last day requirement will be waived for the following reasons: the Participant's termination of employment after having incurred a disability, termination of employment after having reached normal retirement age, or death. The Employer did not make discretionary profit sharing contributions during the years ended December 31, 2022 and December 31, 2021.

Rollover and Transfer Contributions

The Plan accepts rollover contributions from other tax-deferred plans (401(k), IRA, 403(b)), profit sharing, pension) if proof can be furnished that the contribution has been in such a plan or a Rollover IRA.

No rollover contribution from other plans in 2022.

Participant Accounts

Each Participant's account is credited with (a) Participant's contribution and allocations (b) Employer's contributions (including matching contributions, prevailing wage contributions, and profit-sharing contributions) and (c) Plan earnings (losses) and charged with an allocation of administrative expenses.

Allocations are based on Participant earnings or account balances, as defined. The benefit to which a Participant is entitled is the benefit that can be provided from the Participant's vested account.

Vesting

Participants are vested immediately in their contributions, rollover contributions, and prevailing wage contributions, plus actual earnings thereon. Vesting in the profit sharing and Employer contribution portions of their accounts, and any earnings credited thereon, are based upon their years of vested service.

The Employer discretionary matching and profit sharing contributions, and any earnings credited thereon will vest according to the following schedule:

<u>Years of Service</u>	<u>Vested %</u>
Less than One	0%
1	25%
2	50%
3	75%
4 or more	100%

Notes Receivable from Participants

Participants may borrow from their fund account a minimum of \$1,000 and up to a maximum equal to the lesser of \$50,000 or fifty percent of their account balance at the time of the loan issuance and may have up to two loans in any twelve-month period. However, a Participant may have only one loan outstanding at any time and will not be permitted to take loans from Roth deferrals. Loans may be additionally limited in accordance with Plan provisions. The loan interest rate, determined on the first business day of the month, is set at 1% above the prime rate, at the date of loan origination.

Sherwood Mechanical, Inc. 401(k) Plan

Notes to the Financial Statements

December 31, 2022 and 2021

1. DESCRIPTION OF THE PLAN (CONTINUED)

Benefit Payments

On termination of service due to death, disability, or retirement, a Participant may elect to receive a lump sum amount equal to the value of the Participant's vested interest in his or her account or annual installments. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. The distribution shall be made to the participant or beneficiary in accordance with the election of the participant. Participants may defer receiving these benefits until their normal retirement age if their vested account balance exceeds \$5,000.

Participants may also elect to withdraw in cash certain vested amounts within his or her contribution account to the extent necessary to meet a financial hardship, in accordance with the regulations and rulings of the Internal Revenue Code (IRC).

Investment Funds

Participants may allocate their account balance to 39 mutual fund investments or the collective investment funds that are valued daily. Participants may elect to change their investment allocations on a daily basis.

Changes to investment allocations become effective on the day of the change or the next business day according to when the request for a change was made in relation to the stock market close of business.

Forfeitures

Forfeiture of Employer's matching and profit sharing contributions are applied to reduce Employer contributions. At December 31, 2022 and 2021, forfeiture non-vested account held by the Plan was near zero. For the year ended December 31, 2022, there was \$288 forfeited amount. During 2022, forfeited non-vested amount, \$5,047 were used to pay administrative expense and \$5,664 were used to reduce employer contributions.

Administrative Expenses

Fees related to the administration of notes receivable from participants and to distributions from participant accounts are charged directly to the participant's account and are included in administrative expenses. Certain Plan administration expenses, including those involved in retaining necessary professional assistance are paid by the Employer.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act

The CARES Act was signed into law on March 27, 2020 in response to the COVID-19 pandemic. The Act allows employers to loosen the participant distribution and loan provisions. In 2020, the Plan adopted the following provisions provided by the CARES Act: (1) qualified individuals may request penalty-free distributions of up to \$100,000 and allows for qualified loans of up to the lesser of \$100,000 or 100 percent of a participant's vested balance for coronavirus-related reasons. (2) Temporary waiver of any required minimum distributions.

Sherwood Mechanical, Inc. 401(k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investment contracts held by a defined contribution plan are required to be 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.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and such changes could materially affect the amounts reported in the financial statements.

Notes Receivable from Participants

Notes receivable from Participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when incurred. Delinquent Participant notes are reclassified as distributions based upon the terms of the Plan document.

Investment Valuation and Income Recognition

Investments are reported at fair value. See Note 3 for discussion of fair value measurements. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company.

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 Plan year.

Cash and Cash Equivalents

Cash and cash equivalents consist of highly liquid investments that have original maturities of three months or less.

Payment of Benefits

Benefits are recorded when paid.

Sherwood Mechanical, Inc. 401(k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating Expenses

Certain expenses of maintaining the Plan are paid by the Employer. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participants' accounts and are included in the Plan's administrative expenses.

3. FAIR VALUE OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the frame-work for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

The assets or liabilities' 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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trusts funds - Valued at fair value based on the NAV of units held of the collective funds. The NAV, as provided by the custodian is used as a practical expedient to estimate fair value. The NAV is based on the observable market prices of the underlying investments within the fund less liabilities. This practical

Sherwood Mechanical, Inc. 401(k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

3. FAIR VALUE OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES (CONTINUED)

expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Common/Collective funds are valued daily and have a daily redemption period. There are no unfunded commitments for the common collective trusts held by the Plan as of December 31, 2022 and 2021. The total value of the common/collective trust funds are \$6,788,176 and \$8,611,880 at December 31, 2022 and 2021, respectively.

The following table sets forth by level within the fair value hierarchy a summary of Plan investments measured at fair value as of December 31, 2022 and 2021.

<i>Investment Assets at Fair Value as of December 31, 2022</i>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 4,024,518	\$ -	\$ -	\$ 4,024,518
Total in the fair value hierarchy	<u>4,024,518</u>	<u>-</u>	<u>-</u>	<u>4,024,518</u>
Investments funds measured at net asset value (NAV) (a)				6,788,176
Total investment assets at fair value				<u>\$ 10,812,694</u>

<i>Investment Assets at Fair Value as of December 31, 2021</i>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 5,484,599	\$ -	\$ -	\$ 5,484,599
Total in the fair value hierarchy	<u>5,484,599</u>	<u>-</u>	<u>-</u>	<u>5,484,599</u>
Investments funds measured at net asset value (NAV) (a)				8,611,880
Total investment assets at fair value				<u>\$ 14,096,479</u>

(a) – In accordance with FASB ASC 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

There were no significant transfers between level 1 and 2 investments during the years ended December 31, 2022 and 2021.

Sherwood Mechanical, Inc. 401(k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

4. PLAN AMENDMENT AND TERMINATION

Subject to the provisions of ERISA, the Company has the right to amend the Plan at any time, provided no amendment will divert any part of the Plan's assets to any purpose other than for the exclusive benefit of the Participants in the Plan or eliminate an optional form of distribution. In the event of Plan termination, Participants would become 100 percent vested in their Employer contributions.

5. RELATED-PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds and a common collective trust managed by Delaware Charter Guarantee and Trust Company dba Principal Trust Company, the custodian as defined by the Plan, and, therefore these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment. Certain administrative fees related to administration of the Plan were paid by the Plan or by the Employer. These transactions qualify as party-in-interest transactions.

6. TAX STATUS

On June 30, 2020, the IRS stated that the prototype adopted by the Plan, as designed, qualifies under Internal Revenue Code (IRC) Section 401(a). The Plan has not received a determination letter specific to the Plan itself; however, the Plan administrator believes the Plan is designed and is operating in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

7. INVESTMENTS CERTIFIED BY THE TRUSTEE (UNAUDITED)

Certain information related to investments and notes receivable from Participants disclosed in the accompanying financial statements and supplemental schedules, including investments, notes receivable from Participants held at December 31, 2022 and 2021, net appreciation (depreciation) in fair value of investments, interest, and dividends for the year ended December 31, 2022, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Principal Trust Company (the Trustee of the Plan).

At December 31, 2022 and 2021, the Plan's investments were held by the Trustee. The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by the Trustee as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for the Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Sherwood Mechanical, Inc. 401(k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

7. INVESTMENTS CERTIFIED BY THE TRUSTEE (UNAUDITED) (CONTINUED)

The fair value of investments at December 31, 2022 and 2021, as reported by the Trustee are summarized as follows:

	<i>December 31</i>	
	<u>2022</u>	<u>2021</u>
<u>Statement of Net Assets Available for Benefits</u>		
Mutual funds	\$ 4,024,518	\$ 5,484,599
Common collective trust funds	\$ 6,788,176	\$ 8,611,880
Other Receivables	\$ 29,378	\$ 24,034
Notes receivable from participants	300,277	\$ 319,591.00
Total investments at fair value	<u>\$11,142,349</u>	<u>\$ 14,440,104</u>

Statement of Changes in Net Assets Available for Benefits

Dividend income and capital gains	\$ 49,442
Interest income on notes receivable from participants	\$ 14,494
Net (depreciation) in fair value of investments	\$(1,877,452)

8. RECONCILIATION OF TRUST STATEMENTS TO FORM 5500

The following is a reconciliation of the Net Assets Available for Benefits, per the trust statements to Form 5500:

Net Assets Available for Benefits per Financial Statements	\$ 11,145,329
Net Assets Available for Benefits per Form 5500	\$ 11,145,329
Net Assets Available for Benefits per Financial Statements	\$ 11,145,329
less: Contributions Receivable - End of Year	(32,358)
add: Contributions Receivable - Beginning of Year	24,034
less: Loan Principal Repayment - End of Year	(3,179)
add: Loan Principal Repayment - Beginning of Year	1,830
less: Loans Default - End of Year	(27,117)
add: Loans Default - Beginning of Year	31,238
add: Miscellaneous Fee - Beginning of Year	25
Net Assets Available for Benefits per Trust Statement	<u>\$ 11,139,802</u>

Sherwood Mechanical, Inc. 401(k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

8. RECONCILIATION OF TRUST STATEMENTS TO FORM 5500 (CONTINUED)

The following is a reconciliation of the Net Increase in Net Assets, per the trust statements to Form 5500:

Net (Decrease) in Net Assets per the Financial Statements	\$ (3,294,775)
Net (Loss) per Form 5500	\$ (3,294,775)

9. NONEXEMPT TRANSACTIONS

Participant contributions of \$61,773 were withheld from participants' pay throughout the 2020 plan year and were not remitted to the Plan timely. The late contributions and loan repayments were remitted to the Plan during the 2020 plan year. Lost earnings on these participant contributions and loan repayments were remitted to the Plan on September 2, 2022.

10. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 6, 2023, the date the financial statements were available to be issued.

Sherwood Mechanical, Inc. 401(k) Plan
Supplemental Schedule
Schedule H, line 4a- Schedule of Delinquent Participant Contributions
As of December 31, 2022

EIN:68-0565225

Plan No: 001

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included	Contributions not Corrected	Contribution Correct Outside of VFCP	Contributions Pending Correction in VFCP	
x	\$ -	\$ 61,733	\$ -	\$ -
	\$ -	\$ 61,733	\$ -	\$ -

Sherwood Mechanical, Inc. 401(k) Plan
Supplemental Schedule
Schedule H, line 4i- Schedule of Assets Held (At End of Year)
As of December 31, 2022

PN: 001
68-0565225

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral par, or maturity value	(d) Cost of Acquisition	(e) Current Value
	Wilmington Trust	flexPATH Index Aggregate 2045 Fund	**	29,617
	Wilmington Trust	flexPATH Index Aggregate 2055 Fund	**	867,700
	Wilmington Trust	flexPATH Index Aggregate Retirement Fund	**	67,769
	Wilmington Trust	flexPATH Index Conservative 2045 Fund	**	18,017
	Wilmington Trust	flexPATH Index Conservative Retirement Fund	**	595,333
	Wilmington Trust	flexPATH Index Moderate 2025 Fund	**	849,022
	Wilmington Trust	flexPATH Index Moderate 2035 Fund	**	405,172
	Wilmington Trust	flexPATH Index Moderate 2045 Fund	**	163,592
	Wilmington Trust	flexPATH Index Moderate 2055 Fund	**	148,562
	Wilmington Trust	flexPATH Index Moderate 2065 Fund	**	303
	Wilmington Trust	flexPATH Index Moderate Retirement Fund	**	81,419
*	Morley Capital Management	Principal Stable Value Fund	**	3,561,669
	Allspring Global	Allspring Special Mid Cap Fund	**	419,620
	American Funds	American Funds New Perspective Fund	**	99,466
	Carillon Tower Advisors	Carillon Scout Mid Cap Fund	**	7,660
	Fidelity Investments	Fidelity 500 Index Fund	**	436,978
	Fidelity Investments	Fidelity Small Cap Index Fund	**	329,889
	Fidelity Investments	Fidelity US Bond Index Fund	**	110,464
	Franklin Investments	Franklin DynaTech R6 Fund	**	786,588
	Franklin Investments	Franklin Small Cap Value R6 Fund	**	317,130
	Janus Henderson	Janus Henderson Venture Fund	**	17,845
	MFS Investments	MFS International Growth Fund	**	214,346
	MFS Investments	MFS Mid-Cap Growth Fund	**	357,414
	MFS Investments	MFS Value Fund	**	561,619
	PIMCO	PIMCO Dividend and Income Institutional Fund	**	187,927
	PIMCO	PIMCO Total Return Institutional Fund	**	149,633
	Vanguard Group	Vanguard Intermediate-Term Treasury Index Admira	**	27,940
*	Notes Receivable from Participant	4.25% to 9.50% and maturity of January 2028		
		collateral - participant account	**	300,277
			\$ -	\$ 11,112,971

* Party-in-interest

** Historical cost is not required as all assets are Participant directed

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

S M, I. 401() P

EIN 68 0565225
 PLAN NUMBER 001
 PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	Wilmington Trust	Common/Collective Trust flexPATH Index Agg 2045 I1	\$ 0.00	\$ 29,617.10
	Wilmington Trust	Common/Collective Trust flexPATH Index Agg 2055 I1	\$ 0.00	\$ 867,700.55
	Wilmington Trust	Common/Collective Trust flexPATH Index Conserv Ret I1	\$ 0.00	\$ 595,332.58
	Wilmington Trust	Common/Collective Trust flexPATH Index Conserv 2045 I1	\$ 0.00	\$ 18,016.82
	Wilmington Trust	Common/Collective Trust flexPATH Index Moderat 2025 I1	\$ 0.00	\$ 849,022.03
	Wilmington Trust	Common/Collective Trust flexPATH Index Moderat 2035 I1	\$ 0.00	\$ 405,172.43
	Wilmington Trust	Common/Collective Trust flexPATH Index Moderat 2045 I1	\$ 0.00	\$ 163,592.27
	Wilmington Trust	Common/Collective Trust flexPATH Index Moderat 2055 I1	\$ 0.00	\$ 148,562.31
	Wilmington Trust	Common/Collective Trust flexPATH Index Moderate Ret I1	\$ 0.00	\$ 81,419.19
	SEI TRUST COMPANY	Registered Investment Company Allspring Spec M Cap Value R6	\$ 0.00	\$ 419,619.60
	The American Funds	Registered Investment Company American Funds NewPrsp R6 Fnd	\$ 0.00	\$ 99,466.18
	Carillon Family of Funds	Registered Investment Company Carillon Scout Mid Cap R6 Fund	\$ 0.00	\$ 7,660.30
	Fidelity Investments	Registered Investment Company Fidelity Sm Cap Index Fund	\$ 0.00	\$ 329,888.72
	Fidelity Investments	Registered Investment Company Fidelity US Bond Index Fund	\$ 0.00	\$ 110,463.80
	Fidelity Investments	Registered Investment Company Fidelity 500 Index Fund	\$ 0.00	\$ 436,977.51

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

S M, I. 401() P

EIN 68 0565225
 PLAN NUMBER 001
 PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	Franklin Templeton Investments	Registered Investment Company Franklin DynaTech R6 Fund	\$ 0.00	\$ 786,587.71
	Franklin Templeton Investments	Registered Investment Company Franklin Small Cap Value R6 Fd	\$ 0.00	\$ 317,130.13
	Wilmington Trust	Common/Collective Trust FLEXPATH INDEX AGG RET I1	\$ 0.00	\$ 67,769.22
	WILMINGTON TRUST, N.A.	Common/Collective Trust FLEXPATH INDEX MODERAT 2065 I1	\$ 0.00	\$ 302.67
	Janus International Holding, LLC	Registered Investment Company Janus Henderson Venture N Fd	\$ 0.00	\$ 17,845.40
	MFS Investment Management	Registered Investment Company MFS Intl Growth R6 Fund	\$ 0.00	\$ 214,345.87
	MFS Investment Management	Registered Investment Company MFS Mid-Cap Growth R6 Fund	\$ 0.00	\$ 357,414.33
	MFS Investment Management	Registered Investment Company MFS Value R6 Fund	\$ 0.00	\$ 561,618.73
*	Principal Global Investors Trust Co	Common/Collective Trust Principal Stable Value Z Fund	\$ 0.00	\$ 3,561,669.00
	PIMCO Funds	Registered Investment Company PIMCO Div Inc Inst Fd	\$ 0.00	\$ 187,926.60
	PIMCO Funds	Registered Investment Company PIMCO Total Return Instl Fund	\$ 0.00	\$ 149,633.25
	Vanguard Group	Registered Investment Company Vanguard Int-Tm Treas Idx Adm	\$ 0.00	\$ 27,940.18
*	Participant Loans	Range of Interest Rates Rates Range From 0.00% To 9.50%	\$ 0.00	\$ 300,277.00