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|---|---|--|
| <p><b>Form 5500</b></p> <p>Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p>Department of Labor<br/>Employee Benefits Security<br/>Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | <p>OMB Nos. 1210-0110<br/>1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p> |
|---|---|--|

**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

|  |  |
|--|--|
| <p><b>1a</b> Name of plan<br/> <u>BEACON OCCUPATIONAL HEALTH AND 401(K) PROFIT SHARING PLAN &amp; TRUST</u></p>  | <p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>   |
| <p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br/>         Mailing address (include room, apt., suite no. and street, or P.O. Box)<br/>         City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br/> <u>BEACON OCCUPATIONAL HEALTH AND</u><br/><br/> <u>701 E. TUDOR ROAD, STE. 110</u><br/> <u>ANCHORAGE, AK 99503</u></p> | <p><b>1c</b> Effective date of plan<br/> <u>01/01/2006</u></p> <p><b>2b</b> Employer Identification Number (EIN)<br/> <u>92-0166824</u></p> <p><b>2c</b> Plan Sponsor's telephone number<br/> <u>907-222-7612</u></p> <p><b>2d</b> Business code (see instructions)<br/> <u>541990</u></p> |

**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.

|                  |   |            |  |
|------------------|---|------------|--|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/13/2023 | ERIN ABERCROMBIE   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

|  |   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
|--|---|---|---|--|-----|---|---|---|----|---|-----|--|---|---|-----|--|-----|---|----|
| <p><b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>ERISA FIDUCIARY SERVICES, INC.</p> <p>1373 VETERANS HIGHWAY<br/>SUITE 10<br/>HAUPPAUGE, NY 11788</p>   | <p><b>3b</b> Administrator's EIN<br/>47-1637791</p> <p><b>3c</b> Administrator's telephone number<br/>631-249-0500</p>  |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <p><b>4</b> 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:</p> <p><b>a</b> Sponsor's name</p> <p><b>c</b> Plan Name</p>  | <p><b>4b</b> EIN</p> <p><b>4d</b> PN</p>  |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <p><b>5</b> Total number of participants at the beginning of the plan year</p>   | <p><b>5</b> 363</p>   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <p><b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b>, <b>6a(2)</b>, <b>6b</b>, <b>6c</b>, and <b>6d</b>).</p>   | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:75%;"><b>6a(1)</b> Total number of active participants at the beginning of the plan year .....</td> <td style="text-align: right;">281</td> </tr> <tr> <td><b>6a(2)</b> Total number of active participants at the end of the plan year .....</td> <td style="text-align: right;">196</td> </tr> <tr> <td><b>b</b> Retired or separated participants receiving benefits .....</td> <td style="text-align: right;">0</td> </tr> <tr> <td><b>c</b> Other retired or separated participants entitled to future benefits.....</td> <td style="text-align: right;">77</td> </tr> <tr> <td><b>d</b> Subtotal. Add lines <b>6a(2)</b>, <b>6b</b>, and <b>6c</b>.....</td> <td style="text-align: right;">273</td> </tr> <tr> <td><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....</td> <td style="text-align: right;">0</td> </tr> <tr> <td><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b>.....</td> <td style="text-align: right;">273</td> </tr> <tr> <td><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....</td> <td style="text-align: right;">194</td> </tr> <tr> <td><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</td> <td style="text-align: right;">14</td> </tr> </table> | <b>6a(1)</b> Total number of active participants at the beginning of the plan year .....  | 281   | <b>6a(2)</b> Total number of active participants at the end of the plan year ..... | 196 | <b>b</b> Retired or separated participants receiving benefits ..... | 0 | <b>c</b> Other retired or separated participants entitled to future benefits..... | 77 | <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... | 273 | <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... | 0 | <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... | 273 | <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... | 194 | <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 14 |
| <b>6a(1)</b> Total number of active participants at the beginning of the plan year .....   | 281   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <b>6a(2)</b> Total number of active participants at the end of the plan year .....   | 196   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <b>b</b> Retired or separated participants receiving benefits .....  | 0   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <b>c</b> Other retired or separated participants entitled to future benefits.....  | 77  |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....  | 273   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....   | 0   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....  | 273   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....   | 194   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....  | 14  |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <p><b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....</p>  | <p><b>7</b></p>   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <p><b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br/>2E 2F 2G 2J 2K 2T 3D</p> <p><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:</p>  |   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <p><b>9a</b> Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>   | <p><b>9b</b> Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>  |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <p><b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)</p> <table style="width:100%;"> <tr> <td style="width:50%; vertical-align: top;"> <p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> </td> <td style="width:50%; vertical-align: top;"> <p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>0 A</b> (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p> </td> </tr> </table> |   | <p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> | <p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>0 A</b> (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p> |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |
| <p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p>  | <p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>0 A</b> (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>   |   |   |  |     |   |   |   |    |   |     |  |   |   |     |  |     |   |    |

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

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**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.

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**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 \_\_\_\_\_

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><u>BEACON OCCUPATIONAL HEALTH AND 401(K) PROFIT SHARING PLAN &amp; TRUST</u>  | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BEACON OCCUPATIONAL HEALTH AND</u> | <b>D</b> Employer Identification Number (EIN)<br><u>92-0166824</u> |            |

**Part I Service Provider Information (see instructions)**

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

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(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)

ERISA FIDUCIARY SERVICES, INC.

1373 VETERANS HIGHWAY  
SUITE 10  
HAUPPAUGE, NY 11788

47-1637791

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 13 15 26               | CONTRACT ADMINISTRATOR  | 5493   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>  |   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

PAYCHEX, INC.

911 PANORAMA TRAIL S  
ROCHESTER, NY 14625

16-1124166

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 13 15 26               | RECORDKEEPER  | 66639  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>  |   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

RAYMOND JAMES & ASSOCIATES, INC.

PO BOX 23641  
ST. PETERSBURG, FL 33742

59-1199408

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 13 15 26               | ADVISOR   | 45983  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>  |   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

**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.

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

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

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

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

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

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

| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> 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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|   |  |  |
|---|--|--|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2022</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---|--|--|

|   |  |            |
|---|--|------------|
| For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>      |  |            |
| <b>A</b> Name of plan<br><u>BEACON OCCUPATIONAL HEALTH AND 401(K) PROFIT SHARING PLAN &amp; TRUST</u>         | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>BEACON OCCUPATIONAL HEALTH AND</u> | <b>D</b> Employer Identification Number (EIN)<br><u>92-0166824</u> |            |

|               |  |
|---------------|--|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|--|

|  |                               |  |
|--|-------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT INDEX 2030 CIT</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>                |                               |  |
| <b>c</b> EIN-PN <u>38-4065294-378</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1764881</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK EAFE EQUITY INDEX R CIT</u>  |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>                |                               |  |
| <b>c</b> EIN-PN <u>20-3802495-007</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>46162</u>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT INDEX 2035 CIT</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>                |                               |  |
| <b>c</b> EIN-PN <u>38-4065300-384</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1297230</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT INDEX 2045 CIT</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>                |                               |  |
| <b>c</b> EIN-PN <u>38-4065301-385</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>856944</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT INDEX 2050 CIT</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>                |                               |  |
| <b>c</b> EIN-PN <u>38-4065307-391</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>437161</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT INDEX 2055 CIT</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>                |                               |  |
| <b>c</b> EIN-PN <u>38-4065302-386</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>416377</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK RUSSELL 2000 INDEX R CIT</u> |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST</u>                |                               |  |
| <b>c</b> EIN-PN <u>20-3802587-004</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>178863</u>  |

|  |                        |   |
|--|------------------------|---|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EQUITY INDEX CIT 1        |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 20-3802168-001   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 462368  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK US DEBT INDEX CIT 1       |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 20-3802445-010   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39955   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT INDEX 2040 CIT      |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 38-4065295-379   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 620559  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT INDEX 2060 CIT      |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 38-4065297-381   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 253283  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT INDEX 2025 CIT      |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 38-4065299-383   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1396318 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA OVERSEAS VALUE CIT FEE CLA |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 38-4126285-589   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1882    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK MID CAP EQUITY INDEX 1 CI |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 20-3802327-003   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42506   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK U.S. TIPS INDEX 1 CIT     |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 38-4116835-510   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7814    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT INDEX RETIREMENT CI |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 38-4065298-382   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1667367 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT CORE BOND R CIT     |                        |   |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                 |                        |   |
| <b>c</b> EIN-PN 38-4139867-645   | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22557   |

|   |                        |  |
|---|------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT MULTISECTOR BOND R     |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 38-4139871-649  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17473  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT GLOBAL BOND R CIT      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 38-7264531-694  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4611   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT LARGE CAP GROWTH R     |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 38-4139869-647  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 141714 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT LARGE CAP VALUE R C    |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 38-7264527-690  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 150859 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT MID CAP GROWTH R CI    |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 38-4139870-648  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16229  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT MID CAP VALUE R CIT    |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 38-7264528-691  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 134141 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT SMALL CAP GROWTH R     |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 83-3963451-650  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 91172  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT SMALL CAP VALUE R C    |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 85-3975085-651  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 43788  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT INTERNATIONAL GROWTH R |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 38-4139868-646  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 254342 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT EMERGING MARKETS R     |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): WILMINGTON TRUST                    |                        |  |
| <b>c</b> EIN-PN 38-7264529-692  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 133778 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT REAL ESTATE R CIT

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

|                                |                        |  |
|--------------------------------|------------------------|--|
| <b>c</b> EIN-PN 38-7264530-693 | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 145322 |
|--------------------------------|------------------------|--|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT COMMODITIES R CIT

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

|                                |                        |   |
|--------------------------------|------------------------|---|
| <b>c</b> EIN-PN 38-7264532-695 | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15049 |
|--------------------------------|------------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|



|  |  |  |
|--|--|--|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2022</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

|  |  |
|--|--|
| <b>A</b> Name of plan<br><u>BEACON OCCUPATIONAL HEALTH AND 401(K) PROFIT SHARING PLAN &amp; TRUST</u>  | <b>B</b> Three-digit plan number (PN) <b>►</b> <u>001</u>          |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BEACON OCCUPATIONAL HEALTH AND</u> | <b>D</b> Employer Identification Number (EIN)<br><u>92-0166824</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 |
|---|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash.....  | 0                     |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                       |                 |
| <b>(1)</b> Employer contributions.....  | 0                     | 0               |
| <b>(2)</b> Participant contributions.....   | 0                     | 0               |
| <b>(3)</b> Other.....   | 0                     | 0               |
| <b>c</b> General investments:   |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....   | 10827                 | 3083            |
| <b>(2)</b> U.S. Government securities.....  | 0                     |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                       |                 |
| <b>(A)</b> Preferred.....   | 0                     |                 |
| <b>(B)</b> All other.....   | 0                     |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                       |                 |
| <b>(A)</b> Preferred.....   | 0                     |                 |
| <b>(B)</b> Common.....  | 0                     |                 |
| <b>(5)</b> Partnership/joint venture interests.....   | 0                     |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                   | 0                     |                 |
| <b>(7)</b> Loans (other than to participants).....  | 0                     |                 |
| <b>(8)</b> Participant loans.....   | 213481                | 188200          |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | 10493641              | 7822302         |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | 0                     | 0               |
| <b>(11)</b> Value of interest in master trust investment accounts.....                            | 0                     | 0               |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                  | 0                     | 0               |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | 5045715               | 2838872         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... |                       |                 |
| <b>(15)</b> Other.....  | 0                     | 0               |

| 1d Employer-related investments:                                  |       | (a) Beginning of Year | (b) End of Year |
|---|-------|-----------------------|-----------------|
| (1) Employer securities.....                                      | 1d(1) | 0                     |                 |
| (2) Employer real property.....                                   | 1d(2) | 0                     |                 |
| e Buildings and other property used in plan operation.....        | 1e    | 0                     |                 |
| f Total assets (add all amounts in lines 1a through 1e).....      | 1f    | 15763664              | 10852457        |
| <b>Liabilities</b>  |       |                       |                 |
| g Benefit claims payable.....                                     | 1g    | 0                     |                 |
| h Operating payables.....   | 1h    | 0                     |                 |
| i Acquisition indebtedness.....                                   | 1i    | 0                     |                 |
| j Other liabilities.....  | 1j    | 0                     |                 |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k    | 0                     | 0               |
| <b>Net Assets</b>   |       |                       |                 |
| l Net assets (subtract line 1k from line 1f).....                 | 1l    | 15763664              | 10852457        |

**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 |
|--|----------|------------|-----------|
| <b>a Contributions:</b>  |          |            |           |
| (1) Received or receivable in cash from: (A) Employers.....                                  | 2a(1)(A) | 402117     |           |
| (B) Participants.....  | 2a(1)(B) | 1056525    |           |
| (C) Others (including rollovers).....  | 2a(1)(C) | 120944     |           |
| (2) Noncash contributions.....   | 2a(2)    |            |           |
| (3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....                   | 2a(3)    |            | 1579586   |
| <b>b Earnings on investments:</b>  |          |            |           |
| (1) Interest:  |          |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | 47         |           |
| (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) | 6772       |           |
| (F) Other.....   | 2b(1)(F) |            |           |
| (G) Total interest. Add lines 2b(1)(A) through (F).....                                      | 2b(1)(G) |            | 6819      |
| (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) | 0          |           |
| (D) Total dividends. Add lines 2b(2)(A), (B), and (C).....                                   | 2b(2)(D) |            | 0         |
| (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 .....                              | <b>2b(6)</b>  |            | 0         |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | <b>2b(7)</b>  |            | 0         |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities.....                             | <b>2b(9)</b>  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            | -2635967  |
| <b>c</b> Other income .....   | <b>2c</b>     |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....        | <b>2d</b>     |            | -1049562  |
| <b>Expenses</b>   |               |            |           |
| <b>e</b> Benefit payment and payments to provide benefits:                                      |               |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers .....                 | <b>2e(1)</b>  | 1745337    |           |
| (2) To insurance carriers for the provision of benefits .....                                   | <b>2e(2)</b>  |            |           |
| (3) Other .....   | <b>2e(3)</b>  |            |           |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                     | <b>2e(4)</b>  |            | 1745337   |
| <b>f</b> Corrective distributions (see instructions) .....                                      | <b>2f</b>     |            | 34761     |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....             | <b>2g</b>     |            | 0         |
| <b>h</b> Interest expense .....   | <b>2h</b>     |            |           |
| <b>i</b> Administrative expenses: (1) Professional fees .....                                   | <b>2i(1)</b>  | 14350      |           |
| (2) Contract administrator fees.....  | <b>2i(2)</b>  | 61766      |           |
| (3) Investment advisory and management fees .....   | <b>2i(3)</b>  | 45983      |           |
| (4) Other .....   | <b>2i(4)</b>  | 0          |           |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....              | <b>2i(5)</b>  |            | 122099    |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....     | <b>2j</b>     |            | 1902197   |
| <b>Net Income and Reconciliation</b>  |               |            |           |
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....                   | <b>2k</b>     |            | -2951759  |
| <b>l</b> Transfers of assets:   |               |            |           |
| (1) To this plan .....  | <b>2l(1)</b>  |            |           |
| (2) From this plan.....   | <b>2l(2)</b>  |            | 1959448   |

**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: **PORTER & ALLISON, INC**

(2) EIN: **47-5223460**

**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 |
|-----------|-----|----|--------|
| <b>4a</b> |     | X  |        |

|   |           | Yes | No | Amount |
|---|-----------|-----|----|--------|
| <b>b</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.)..... | <b>4b</b> |     | X  |        |
| <b>c</b> 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.) .....  | <b>4c</b> |     | X  |        |
| <b>d</b> 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.).....  | <b>4d</b> |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?.....   | <b>4e</b> | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....   | <b>4f</b> |     | X  |        |
| <b>g</b> 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? .....  | <b>4g</b> |     | X  |        |
| <b>h</b> 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?.....   | <b>4h</b> |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....   | <b>4i</b> | X   |    |        |
| <b>j</b> 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.).....   | <b>4j</b> |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....   | <b>4k</b> |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....  | <b>4l</b> |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....  | <b>4m</b> |     | X  |        |
| <b>n</b> 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. ....  | <b>4n</b> |     | 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) |
|-------------------------------------|--------------|-------------|
| BEACONINSIGHT LLC 401(K) PROFIT SHA | 47-1661973   | 001         |
|                                     |              |             |
|                                     |              |             |
|                                     |              |             |

**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 \_\_\_\_\_.

|  |   |   |
|--|---|---|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2022</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|---|---|

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><u>BEACON OCCUPATIONAL HEALTH AND 401(K) PROFIT SHARING PLAN &amp; TRUST</u>  | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BEACON OCCUPATIONAL HEALTH AND</u> | <b>D</b> Employer Identification Number (EIN)<br><u>92-0166824</u> |            |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 

|   |  |
|---|--|
| 1 |  |
|---|--|

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 16-1470238

**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 |  |
|---|--|

|                |   |
|----------------|---|
| <b>Part II</b> | <b>Funding Information</b> (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.**

|   |           |  |
|---|-----------|--|
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....   | <b>6a</b> |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....   | <b>6b</b> |  |
| <b>c</b> 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)..... | <b>6c</b> |  |

**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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

**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

|                |   |
|----------------|---|
| <b>Part IV</b> | <b>ESOPs</b> (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

**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:

|   |            |  |
|---|------------|--|
| <b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....  | <b>14b</b> |  |
| <b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....  | <b>14c</b> |  |

**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:

|  |            |  |
|--|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year.....                            | <b>15b</b> |  |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|   |            |  |
|---|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....  | <b>16a</b> |  |
| <b>b</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..... | <b>16b</b> |  |

**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 \_\_\_\_\_

**BEACON OCCUPATIONAL HEALTH AND SAFETY  
SERVICES 401(k) PROFIT SHARING PLAN & TRUST**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULES**  
(With Independent Auditor's Report Thereon)

**Years Ended December 31, 2022 and 2021**



**BEACON OCCUPATIONAL HEALTH AND SAFETY  
SERVICES 401(k) PROFIT SHARING PLAN & TRUST**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULES  
(With Independent Auditor's Report Thereon)**

**Years Ended December 31, 2022 and 2021**

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

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# PORTER & ALLISON

INC

## CERTIFIED PUBLIC ACCOUNTANTS

### Independent Auditor's Report

To the Board of Trustees  
Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust  
Anchorage, Alaska

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

We have performed audits of the accompanying financial statements of Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust, 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 as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years 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 Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust'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 and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 4 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 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust 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 accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- 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 Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust'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 Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan and Trust'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 accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

### **Supplemental Schedules Required by ERISA**

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

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

In our opinion—

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

*Porter & Allison, Inc.*

October 6, 2023  
Anchorage, Alaska

# **FINANCIAL STATEMENTS**

**BEACON OCCUPATIONAL HEALTH AND SAFTEY SERVICES 401(k)**

**PROFIT SHARING PLAN & TRUST**

Statements of Net Assets Available for Benefits

December 31, 2022 and 2021

|                                    | <u>2022</u>          | <u>2021</u>          |
|------------------------------------|----------------------|----------------------|
| Assets:                            |                      |                      |
| Investments, at fair value         | \$ 10,661,174        | \$ 15,539,329        |
| Interest-bearing cash              | 3,083                | 10,827               |
| Notes receivable from participants | 188,200              | 213,481              |
| Employer contributions receivable  | 361,714              | 393,080              |
| Employee contributions receivable  | <u>28,925</u>        | <u>-</u>             |
| Net Assets Available for Benefits  | <u>\$ 11,243,096</u> | <u>\$ 16,156,717</u> |

*See accompanying notes to financial statements.*

**BEACON OCCUPATIONAL HEALTH AND SAFTEY SERVICES 401(k)****PROFIT SHARING PLAN & TRUST**

## Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2022 and 2021

|  | <u>2022</u>          | <u>2021</u>          |
|--|----------------------|----------------------|
| Additions:   |                      |                      |
| Investment Income (Loss):                                    |                      |                      |
| Net appreciation (depreciation) in fair value of investments | \$ (2,635,940)       | \$ 1,832,584         |
| Interest income  | -                    | 1                    |
| Dividend income  | <u>47</u>            | <u>898</u>           |
| Total Investment Income (Loss)                               | <u>(2,635,893)</u>   | <u>1,833,483</u>     |
| Interest on notes receivable from participants               | <u>6,772</u>         | <u>7,082</u>         |
| Contributions:   |                      |                      |
| Participant contributions                                    | 1,085,450            | 1,175,021            |
| Employer contributions, net of forfeitures                   | 370,751              | 769,247              |
| Rollover contributions                                       | <u>120,944</u>       | <u>8,158</u>         |
| Total Contributions  | <u>1,577,145</u>     | <u>1,952,426</u>     |
| Total Additions (Losses)                                     | <u>(1,051,976)</u>   | <u>3,792,991</u>     |
| Deductions:  |                      |                      |
| Benefit payments to participants                             | 1,745,337            | 1,530,010            |
| Corrective distributions                                     | 34,761               | -                    |
| Administrative expenses                                      | <u>122,099</u>       | <u>113,182</u>       |
| Total Deductions   | <u>1,902,197</u>     | <u>1,643,192</u>     |
| Change in Net Assets   | (2,954,173)          | 2,149,799            |
| Net Assets Available for Benefits, beginning of year         | 16,156,717           | 14,006,918           |
| Transfer from Plan   | <u>(1,959,448)</u>   | <u>-</u>             |
| Net Assets Available for Benefits, end of year               | <u>\$ 11,243,096</u> | <u>\$ 16,156,717</u> |

*See accompanying notes to financial statements.*

# BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

## **Note 1: Description of Plan**

The following description of the Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

### General

The Plan is a 401(k) defined contribution plan, originally formed on January 1, 2006, for the benefit of employees of Beacon Occupational Health and Safety Services, Inc. (the “Company” or the “Plan Sponsor”). Effective, May 1, 2017, the Plan was amended to allow all employees of Beacon Medical & Safety Solutions, Inc. (“BMS”) to enter the Plan. In late 2018, the Plan Sponsor sold BMS to an unrelated party, and the Plan changed its status to a multiple employer plan. BMS continued to participate in the Plan until January 31, 2019. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

BeaconInsight, LLC is a related party of the Plan Sponsor. Certain employees of the Plan Sponsor are frequently leased to BeaconInsight, LLC. During the year ended December 31, 2022, certain employees of the Plan Sponsor who were leased to BeaconInsight, LLC were formally transferred out of the Plan and into a separate benefit Plan sponsored by BeaconInsight, LLC.

### Participation

Employees are eligible to participate in the Plan for the purpose of salary deferral as of hire date. In addition to employee deferrals, the Employer may make discretionary matching contributions. In order to share in the matching contribution for a Plan year, an employee must be employed on the last day of the Plan year and complete a year of employment with at least 1,000 hours of service during the year. An eligible employee shall become a Plan participant effective as of the first day of the month coinciding with or next following the date a participant becomes eligible. There are no excluded employees for the Plan eligibility purpose, except those individuals who are not treated as common law employees.

### Participant Accounts

Each participant’s account is credited with the participant’s contribution and allocations of the Plan Sponsor’s contributions and Plan earnings and losses and charged with an allocation of investment and administrative expenses, when applicable. Allocations are based on participant earnings or account balances, as defined by the Plan documents. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account balance.

### Forfeitures

Forfeitures are used to reinstate previous forfeitures of active participants and then the remaining amount is used to reduce required employer contributions. Forfeitures for the years ended December 31, 2022 and 2021 were \$17,499 and \$25,889, respectively. If directed by the plan sponsor, forfeitures may also be used to pay plan administrative expenses.

# BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST

## Notes to Financial Statements Years Ended December 31, 2022 and 2021

### Contributions

Participants may elect to contribute up to 100% of pretax annual compensation, as defined in the Plan, not to exceed statutory limits. Participants who have reached age 50 before the end of the year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Contributions are limited to the maximum amount allowed for deferral under the Internal Revenue Code.

The Plan includes a 401(k) salary deferral contribution with a discretionary match contribution and a discretionary qualified nonelective contribution. The discretionary matching percentage equals to a uniform percentage of an eligible employee salary deferral. Each year, the Plan Sponsor determines the amount of the employer discretionary percentage. If an employee contributes less than the established matching percentage for any given year, the Plan Sponsor will match the percentage contributed, not to exceed the matching percentage for that year. The discretionary matching percentage was 4 percent for the years ended December 31, 2022 and 2021. There were no discretionary qualified nonelective contributions made during the years ended December 31, 2022 and 2021.

### Vesting

Participants are immediately vested in their contributions, plus actual earnings thereon. Vesting in discretionary employer contributions is based on years of continuous service. Participants shall become 100% vested in discretionary employer contributions upon attainment of normal retirement age or death. Vesting in discretionary employer contributions is based on years of credited service as follows:

| <u>Years of Service</u> | <u>Percent Vested</u> |
|-------------------------|-----------------------|
| Less than one           | 0%                    |
| One                     | 25%                   |
| Two                     | 50%                   |
| Three                   | 75%                   |
| Four or more            | 100%                  |

### Benefit Payments

Upon termination of service for any reason, including due to death, disability, or retirement, the Plan permits the participant, or his or her beneficiary, to receive benefits under the Plan. Benefits may be distributed in a single lump sum or partial withdrawals and paid in the form of cash or property. In the event the participant makes no election, the distribution is made regardless of whether the participant consented to receive it. Financial hardship withdrawals are permitted, as defined in the Plan Agreement.

## **Note 2: Summary of Significant Accounting Policies**

### Basis of Accounting

The accompanying financial statements of the Plan are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“US GAAP”).

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

Uses of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

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. See Note 3 for further discussion on fair value measurement.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document. No allowance for credit losses has been recorded as of December 31, 2022 and 2021.

Excess Contributions Payable

The Plan is required to perform a variety of nondiscrimination tests in order to maintain its tax-exempt status under section 401(k). If the nondiscrimination tests are not passed, the Plan is required to refund excess contributions made in order to comply with ERISA regulations.

Administrative Expenses

The Plan permits the payment of Plan expenses to be made from the Plan's assets. If expenses are paid using the Plan's assets, such fees or expenses will generally be allocated to the accounts of participants either proportionally based on the value of their account balances or as an equal dollar amount based on the number of participants in the Plan. Participants may be assessed fees directly associated with the administration of their account.

Subsequent Events

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

# BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

## Note 3: Fair Value Measurement

Fair value is defined as the amount 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 framework for measuring fair value provides a 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 ASC 820 are described below.

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that 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 inactive markets
- Inputs other than quoted prices that are observable for the asset or liability
- 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 asset's or liability'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. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Interest-bearing cash – Valued at quoted market prices, which represent the net asset value of shares held at year-end.

Common/collective trusts – Valued using the NAV provided by the Plan's third-party administrator. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The inputs are used in valuing the underlying investments in fully benefit-responsive investment contracts.

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

The following tables present the fair value hierarchy of the Plan's investment assets as of December 31, 2022 and 2021:

|   | 2022      |         |         |            |
|---|-----------|---------|---------|------------|
|   | Level 1   | Level 2 | Level 3 | Total      |
| Interest-bearing cash                     | \$ 3,083  | -       | -       | 3,083      |
| Interest in common/<br>collective trusts* |           |         |         | 10,661,174 |
| Total                                     | \$ 3,083  | -       | -       | 10,664,257 |
|   | 2021      |         |         |            |
|   | Level 1   | Level 2 | Level 3 | Total      |
| Interest-bearing cash                     | \$ 10,827 | -       | -       | 10,827     |
| Interest in common/<br>collective trusts* |           |         |         | 15,539,329 |
| Total                                     | \$ 10,827 | -       | -       | 15,550,156 |

\*Certain investments that are measured at fair value using the NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented on these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

Fair Value of Assets in Entities that Use NAV

The following table summarizes assets measured at fair value based on NAV per share as of December 31, 2022 and 2021.

| December 31, 2022        | Fair Value    | Unfunded Commitments | Redemption Frequency (If Currently Eligible) | Redemption Notice Period |
|--------------------------|---------------|----------------------|--|--------------------------|
| Common/collective trusts | \$ 10,661,174 | N/A                  | Daily  | None                     |
| December 31, 2021        | Fair Value    | Unfunded Commitments | Redemption Frequency (If Currently Eligible) | Redemption Notice Period |
| Common/collective trusts | \$ 15,539,329 | N/A                  | Daily  | None                     |

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

**Note 4: Information Prepared and Certified by Custodian – Mid Atlantic Trust Company**

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Mid Atlantic Trust Company, the custodian of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- (a) Investments at fair value and interest-bearing cash, as shown in the Statements of Net Assets Available for Benefits;
- (b) Interest income and net appreciation in fair value of investments, as shown in the Statements of Changes in Net Assets Available for Benefits; and
- (c) All information included in the Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as shown in the supplemental schedule, except for participant loans.

**Note 5: Related-Party and Party in Interest Transactions**

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Plan Sponsor. The Plan Sponsor provides to the Plan certain accounting and administrative services for which no fees are charged. Fees paid during the year to third party administrators or custodians for services rendered by parties-in-interest were based on customary and reasonable rates for such services. Any transactions involving these investments are on the open market at fair value. Consequently, such transactions are permitted under provisions of the Plan and are exempt from the prohibition of party in interest transactions under ERISA.

**Note 6: Plan Termination**

Although it has not expressed any intention to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants would become 100% vested in the amounts credited to their accounts.

**Note 7: Tax Status**

The Plan has adopted a Volume Submitter Profit Sharing Plan with CODA sponsored by Sungard Business Systems, LLC, which received a favorable opinion letter from the Internal Revenue Service dated March 31, 2014 which states that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter; however, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the financial statements.

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are not currently audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for three years from the date of filing.

**Note 8: Risk and Uncertainties**

Investment securities are exposed to various risks, such as interest rate volatility, market risk, foreign exchange risk and credit risk. 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 participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**Note 9: Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2022 and 2021, to Form 5500:

|  | <u>2022</u>          | <u>2021</u>          |
|--|----------------------|----------------------|
| Net assets available for benefits per financial statements | \$ 11,243,096        | \$ 16,156,717        |
| Fair value adjustment                                      | -                    | 27                   |
| Employer match receivable                                  | (361,714)            | (393,080)            |
| Employee contributions receivable                          | <u>(28,925)</u>      | <u>-</u>             |
| Net assets available for benefits per Form 5500            | \$ <u>10,852,457</u> | \$ <u>15,763,664</u> |

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

The following is a reconciliation of changes in net assets available per benefits per the financial statements for the year ending December 31, 2022 and 2021, to Form 5500:

|  | <u>2022</u>           | <u>2021</u>         |
|--|-----------------------|---------------------|
| Change in net assets available for benefits per financial statements | \$ (2,954,173)        | \$ 2,149,799        |
| 2020 fair value adjustment   | -                     | 5,706               |
| 2021 fair value adjustment   | (27)                  | 27                  |
| 2020 employee contribution receivable                                | -                     | 29,927              |
| 2021 employer matching contributions                                 | 393,080               | (393,080)           |
| 2022 employer matching contributions                                 | (361,714)             | -                   |
| 2022 employee contribution receivable                                | <u>(28,925)</u>       | <u>-</u>            |
| Net change in assets available for benefits per Form 5500            | <u>\$ (2,951,759)</u> | <u>\$ 1,792,379</u> |

## **SUPPLEMENTAL SCHEDULES**

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST**

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2022

Plan Sponsor: Beacon Occupational Health and Safety Services, Inc.  
Employer Identification Number (EIN): 92-0166824

Plan Number (PN): 001

| (a)   | (b)              | (c)   | (d)         | (e)                  |
|---|------------------|---|-------------|----------------------|
| <b>Identity of Issue, Borrower, Lessor, or Similar Party</b>            |                  | <b>Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value</b> | <b>Cost</b> | <b>Current Value</b> |
| Value of Interest in Common/Collective Trusts                           |                  |   |             |                      |
|   | Wilmington Trust | MyWayRetirement Index 2030 Fund Cl R  | **          | \$ 1,764,881         |
|   | Wilmington Trust | MyWayRetirement Index Retirement Fund Cl R  | **          | 1,667,367            |
|   | Wilmington Trust | MyWayRetirement Index 2025 Fund Cl R  | **          | 1,396,318            |
|   | Wilmington Trust | MyWayRetirement Index 2035 Fund Cl R  | **          | 1,297,230            |
|   | Wilmington Trust | MyWayRetirement Index 2045 Fund Cl R  | **          | 856,944              |
|   | Wilmington Trust | MyWayRetirement Index 2040 Fund Cl R  | **          | 620,559              |
|   | BlackRock        | BlackRock Equity Index Fund Cl 1  | **          | 462,368              |
|   | Wilmington Trust | MyWayRetirement Index 2050 Fund Cl R  | **          | 437,161              |
|   | Wilmington Trust | MyWayRetirement Index 2055 Fund Cl R  | **          | 416,377              |
|   | Wilmington Trust | MyWayRetirement International Growth Fund Class R   | **          | 254,342              |
|   | Wilmington Trust | MyWayRetirement Index 2060 Fund Cl R  | **          | 253,283              |
|   | BlackRock        | BlackRock Russell 2000 Index Fund Cl R  | **          | 178,863              |
|   | Wilmington Trust | MyWayRetirement Large Cap Value Fund Class R  | **          | 150,859              |
|   | Wilmington Trust | MyWayRetirement Real Estate Fund Class R  | **          | 145,322              |
|   | Wilmington Trust | MyWayRetirement Large Cap Growth Fund Class R   | **          | 141,714              |
|   | Wilmington Trust | MyWayRetirement Mid Cap Value Fund Class R  | **          | 134,141              |
|   | Wilmington Trust | MyWayRetirement Emerging Markets Fund Class R   | **          | 133,778              |
|   | Wilmington Trust | MyWayRetirement Small Cap Growth Fund Class R   | **          | 91,172               |
|   | BlackRock        | BlackRock EAFE Equity Index Fund Cl R   | **          | 46,162               |
|   | Wilmington Trust | MyWayRetirement Balanced Fund Class R   | **          | 43,788               |
|   | BlackRock        | BlackRock Mid Cap Equity Index Fund   | **          | 42,505               |
|   | BlackRock        | BlackRock U.S. Debt Index Fund Cl 1   | **          | 39,954               |
|   | Wilmington Trust | MyWayRetirement Core Bond Fund Class R  | **          | 22,557               |
|   | Wilmington Trust | MyWayRetirement Multisector Bond Fund Class R   | **          | 17,473               |
|   | Wilmington Trust | MyWayRetirement Mid Cap Growth Fund Class R   | **          | 16,229               |
|   | Wilmington Trust | MyWayRetirement Commodities Fund Class R  | **          | 15,049               |
|   | BlackRock        | BlackRock U.S. TIPs Index Fund  | **          | 7,814                |
|   | Wilmington Trust | MyWayRetirement Global Bond Fund Class R  | **          | 4,611                |
|   | Wilmington Trust | Columbia Overseas Value CIT - MyWayRetirement International Value Fund  | **          | 1,882                |
|   | Wilmington Trust | MyWayRetirement Small Cap Value Fund Class R  | **          | 471                  |
| Total Value of Interest in Common/Collective Trusts                     |                  |   |             | <u>10,661,174</u>    |
| Interest-Bearing Cash   |                  |   |             |                      |
|   | Vanguard         | Vanguard Federal Money Market Fund Inv. Shares  |             | 3,083                |
| * Participant Loans (Interest rates of 4% to 7.25%; maturity 2023-2027) |                  |   |             | <u>188,200</u>       |
| Total Assets (Held at End of Year)                                      |                  |   |             | <u>\$ 10,852,457</u> |

Assets indicated by an \* are invested with a party of interest to the Plan as defined by section 3(14) of ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.

The information in this schedule other than participant loans has been certified as to completeness and accuracy by the custodian.

*See accompanying independent auditor's report*

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST**

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended December 31, 2022

Plan Sponsor: Beacon Occupational Health and Safety Services, Inc.  
Employer Identification Number (EIN): 92-0166824

Plan Number (PN): 001

| (a)                               | (b)  | (c)                   | (d)                  | (e)                 | (f)                                      | (g)                  | (h)   | (i)                       |
|-----------------------------------|--|-----------------------|----------------------|---------------------|--|----------------------|---|---------------------------|
| <b>Identity of party involved</b> | <b>Description of Asset (Include Interest Rate and Maturity in Case of a Loan)</b> | <b>Purchase Price</b> | <b>Selling Price</b> | <b>Lease Rental</b> | <b>Expense Incurred With Transaction</b> | <b>Cost of Asset</b> | <b>Current Value of Asset on Transaction Date</b> | <b>Net Gain Or (Loss)</b> |
| TIAA Investments                  | TIAA-CREF Lifecycle Index 2040   | \$ -                  | 456,031              | -                   | -  | 445,511              | 445,511   | 10,520                    |
| TIAA Investments                  | TIAA-CREF Lifecycle Index 2045   | -                     | 113,008              | -                   | -  | 110,631              | 110,631   | 2,377                     |
| Fidelity Investments              | Fidelity Small Cap Index Fund  | -                     | 336,770              | -                   | -  | 335,930              | 335,930   | 840                       |
| Federated Hermes                  | Federated Hermes US Treas Cash Res IS  | -                     | 885                  | -                   | -  | 885                  | 885   | -                         |
| American Funds                    | American Funds Europacific Growth R6   | -                     | 336,752              | -                   | -  | 335,930              | 335,930   | 823                       |
| TIAA Investments                  | TIAA-CREF Lifecycle Index 2050   | -                     | 30,689               | -                   | -  | 30,336               | 30,336  | 353                       |
| Principal Funds                   | Principal MidCap Fund R-5 Class  | -                     | 336,770              | -                   | -  | 335,930              | 335,930   | 840                       |
| Schwab Funds                      | Schwab S&P 500 Index Fund  | -                     | 336,760              | -                   | -  | 335,930              | 335,930   | 830                       |
| TIAA Investments                  | TIAA-CREF Lifecycle Index 2055   | -                     | 4,181                | -                   | -  | 3,717                | 3,717   | 464                       |
|                                   |  | \$ -                  | 1,951,846            | -                   | -  | 1,934,800            | 1,934,800   | 17,047                    |

*See accompanying independent auditor's report*

**BEACON OCCUPATIONAL HEALTH AND SAFETY  
SERVICES 401(k) PROFIT SHARING PLAN & TRUST**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULES**  
(With Independent Auditor's Report Thereon)

**Years Ended December 31, 2022 and 2021**



**BEACON OCCUPATIONAL HEALTH AND SAFETY  
SERVICES 401(k) PROFIT SHARING PLAN & TRUST**

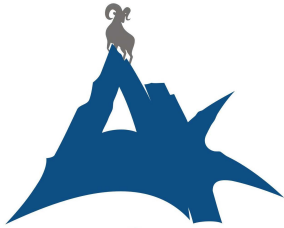
**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULES  
(With Independent Auditor's Report Thereon)**

**Years Ended December 31, 2022 and 2021**

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

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# PORTER & ALLISON INC CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditor's Report

To the Board of Trustees  
Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust  
Anchorage, Alaska

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

We have performed audits of the accompanying financial statements of Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust, 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 as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years 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 Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust'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 and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 4 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 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust 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 accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- 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 Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust'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 Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan and Trust'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 accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

### **Supplemental Schedules Required by ERISA**

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

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

In our opinion—

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

*Porter & Allison, Inc.*

October 6, 2023  
Anchorage, Alaska

# **FINANCIAL STATEMENTS**

**BEACON OCCUPATIONAL HEALTH AND SAFTEY SERVICES 401(k)**

**PROFIT SHARING PLAN & TRUST**

Statements of Net Assets Available for Benefits

December 31, 2022 and 2021

|                                    | <u>2022</u>          | <u>2021</u>          |
|------------------------------------|----------------------|----------------------|
| Assets:                            |                      |                      |
| Investments, at fair value         | \$ 10,661,174        | \$ 15,539,329        |
| Interest-bearing cash              | 3,083                | 10,827               |
| Notes receivable from participants | 188,200              | 213,481              |
| Employer contributions receivable  | 361,714              | 393,080              |
| Employee contributions receivable  | <u>28,925</u>        | <u>-</u>             |
| Net Assets Available for Benefits  | <u>\$ 11,243,096</u> | <u>\$ 16,156,717</u> |

*See accompanying notes to financial statements.*

**BEACON OCCUPATIONAL HEALTH AND SAFTEY SERVICES 401(k)****PROFIT SHARING PLAN & TRUST**

## Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2022 and 2021

|  | <u>2022</u>          | <u>2021</u>          |
|--|----------------------|----------------------|
| Additions:   |                      |                      |
| Investment Income (Loss):                                    |                      |                      |
| Net appreciation (depreciation) in fair value of investments | \$ (2,635,940)       | \$ 1,832,584         |
| Interest income  | -                    | 1                    |
| Dividend income  | <u>47</u>            | <u>898</u>           |
| Total Investment Income (Loss)                               | <u>(2,635,893)</u>   | <u>1,833,483</u>     |
| Interest on notes receivable from participants               | <u>6,772</u>         | <u>7,082</u>         |
| Contributions:   |                      |                      |
| Participant contributions                                    | 1,085,450            | 1,175,021            |
| Employer contributions, net of forfeitures                   | 370,751              | 769,247              |
| Rollover contributions                                       | <u>120,944</u>       | <u>8,158</u>         |
| Total Contributions  | <u>1,577,145</u>     | <u>1,952,426</u>     |
| Total Additions (Losses)                                     | <u>(1,051,976)</u>   | <u>3,792,991</u>     |
| Deductions:  |                      |                      |
| Benefit payments to participants                             | 1,745,337            | 1,530,010            |
| Corrective distributions                                     | 34,761               | -                    |
| Administrative expenses                                      | <u>122,099</u>       | <u>113,182</u>       |
| Total Deductions   | <u>1,902,197</u>     | <u>1,643,192</u>     |
| Change in Net Assets   | (2,954,173)          | 2,149,799            |
| Net Assets Available for Benefits, beginning of year         | 16,156,717           | 14,006,918           |
| Transfer from Plan   | <u>(1,959,448)</u>   | <u>-</u>             |
| Net Assets Available for Benefits, end of year               | <u>\$ 11,243,096</u> | <u>\$ 16,156,717</u> |

*See accompanying notes to financial statements.*

# BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

## **Note 1: Description of Plan**

The following description of the Beacon Occupational Health and Safety Services 401(k) Profit Sharing Plan & Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

### General

The Plan is a 401(k) defined contribution plan, originally formed on January 1, 2006, for the benefit of employees of Beacon Occupational Health and Safety Services, Inc. (the “Company” or the “Plan Sponsor”). Effective, May 1, 2017, the Plan was amended to allow all employees of Beacon Medical & Safety Solutions, Inc. (“BMS”) to enter the Plan. In late 2018, the Plan Sponsor sold BMS to an unrelated party, and the Plan changed its status to a multiple employer plan. BMS continued to participate in the Plan until January 31, 2019. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

BeaconInsight, LLC is a related party of the Plan Sponsor. Certain employees of the Plan Sponsor are frequently leased to BeaconInsight, LLC. During the year ended December 31, 2022, certain employees of the Plan Sponsor who were leased to BeaconInsight, LLC were formally transferred out of the Plan and into a separate benefit Plan sponsored by BeaconInsight, LLC.

### Participation

Employees are eligible to participate in the Plan for the purpose of salary deferral as of hire date. In addition to employee deferrals, the Employer may make discretionary matching contributions. In order to share in the matching contribution for a Plan year, an employee must be employed on the last day of the Plan year and complete a year of employment with at least 1,000 hours of service during the year. An eligible employee shall become a Plan participant effective as of the first day of the month coinciding with or next following the date a participant becomes eligible. There are no excluded employees for the Plan eligibility purpose, except those individuals who are not treated as common law employees.

### Participant Accounts

Each participant’s account is credited with the participant’s contribution and allocations of the Plan Sponsor’s contributions and Plan earnings and losses and charged with an allocation of investment and administrative expenses, when applicable. Allocations are based on participant earnings or account balances, as defined by the Plan documents. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account balance.

### Forfeitures

Forfeitures are used to reinstate previous forfeitures of active participants and then the remaining amount is used to reduce required employer contributions. Forfeitures for the years ended December 31, 2022 and 2021 were \$17,499 and \$25,889, respectively. If directed by the plan sponsor, forfeitures may also be used to pay plan administrative expenses.

# BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST

## Notes to Financial Statements Years Ended December 31, 2022 and 2021

### Contributions

Participants may elect to contribute up to 100% of pretax annual compensation, as defined in the Plan, not to exceed statutory limits. Participants who have reached age 50 before the end of the year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Contributions are limited to the maximum amount allowed for deferral under the Internal Revenue Code.

The Plan includes a 401(k) salary deferral contribution with a discretionary match contribution and a discretionary qualified nonelective contribution. The discretionary matching percentage equals to a uniform percentage of an eligible employee salary deferral. Each year, the Plan Sponsor determines the amount of the employer discretionary percentage. If an employee contributes less than the established matching percentage for any given year, the Plan Sponsor will match the percentage contributed, not to exceed the matching percentage for that year. The discretionary matching percentage was 4 percent for the years ended December 31, 2022 and 2021. There were no discretionary qualified nonelective contributions made during the years ended December 31, 2022 and 2021.

### Vesting

Participants are immediately vested in their contributions, plus actual earnings thereon. Vesting in discretionary employer contributions is based on years of continuous service. Participants shall become 100% vested in discretionary employer contributions upon attainment of normal retirement age or death. Vesting in discretionary employer contributions is based on years of credited service as follows:

| <u>Years of Service</u> | <u>Percent Vested</u> |
|-------------------------|-----------------------|
| Less than one           | 0%                    |
| One                     | 25%                   |
| Two                     | 50%                   |
| Three                   | 75%                   |
| Four or more            | 100%                  |

### Benefit Payments

Upon termination of service for any reason, including due to death, disability, or retirement, the Plan permits the participant, or his or her beneficiary, to receive benefits under the Plan. Benefits may be distributed in a single lump sum or partial withdrawals and paid in the form of cash or property. In the event the participant makes no election, the distribution is made regardless of whether the participant consented to receive it. Financial hardship withdrawals are permitted, as defined in the Plan Agreement.

## **Note 2: Summary of Significant Accounting Policies**

### Basis of Accounting

The accompanying financial statements of the Plan are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

Uses of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

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. See Note 3 for further discussion on fair value measurement.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document. No allowance for credit losses has been recorded as of December 31, 2022 and 2021.

Excess Contributions Payable

The Plan is required to perform a variety of nondiscrimination tests in order to maintain its tax-exempt status under section 401(k). If the nondiscrimination tests are not passed, the Plan is required to refund excess contributions made in order to comply with ERISA regulations.

Administrative Expenses

The Plan permits the payment of Plan expenses to be made from the Plan's assets. If expenses are paid using the Plan's assets, such fees or expenses will generally be allocated to the accounts of participants either proportionally based on the value of their account balances or as an equal dollar amount based on the number of participants in the Plan. Participants may be assessed fees directly associated with the administration of their account.

Subsequent Events

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

# BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

## Note 3: Fair Value Measurement

Fair value is defined as the amount 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 framework for measuring fair value provides a 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 ASC 820 are described below.

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that 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 inactive markets
- Inputs other than quoted prices that are observable for the asset or liability
- 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 asset's or liability'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. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Interest-bearing cash – Valued at quoted market prices, which represent the net asset value of shares held at year-end.

Common/collective trusts – Valued using the NAV provided by the Plan's third-party administrator. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The inputs are used in valuing the underlying investments in fully benefit-responsive investment contracts.

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

The following tables present the fair value hierarchy of the Plan's investment assets as of December 31, 2022 and 2021:

|   | 2022     |         |         |            |
|---|----------|---------|---------|------------|
|   | Level 1  | Level 2 | Level 3 | Total      |
| Interest-bearing cash                     | \$ 3,083 | -       | -       | 3,083      |
| Interest in common/<br>collective trusts* |          |         |         | 10,661,174 |
| Total                                     | \$ 3,083 | -       | -       | 10,664,257 |

|   | 2021      |         |         |            |
|---|-----------|---------|---------|------------|
|   | Level 1   | Level 2 | Level 3 | Total      |
| Interest-bearing cash                     | \$ 10,827 | -       | -       | 10,827     |
| Interest in common/<br>collective trusts* |           |         |         | 15,539,329 |
| Total                                     | \$ 10,827 | -       | -       | 15,550,156 |

\*Certain investments that are measured at fair value using the NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented on these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

Fair Value of Assets in Entities that Use NAV

The following table summarizes assets measured at fair value based on NAV per share as of December 31, 2022 and 2021.

| December 31, 2022        | Fair Value    | Unfunded Commitments | Redemption Frequency (If Currently Eligible) | Redemption Notice Period |
|--------------------------|---------------|----------------------|--|--------------------------|
| Common/collective trusts | \$ 10,661,174 | N/A                  | Daily  | None                     |

| December 31, 2021        | Fair Value    | Unfunded Commitments | Redemption Frequency (If Currently Eligible) | Redemption Notice Period |
|--------------------------|---------------|----------------------|--|--------------------------|
| Common/collective trusts | \$ 15,539,329 | N/A                  | Daily  | None                     |

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

**Note 4: Information Prepared and Certified by Custodian – Mid Atlantic Trust Company**

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Mid Atlantic Trust Company, the custodian of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- (a) Investments at fair value and interest-bearing cash, as shown in the Statements of Net Assets Available for Benefits;
- (b) Interest income and net appreciation in fair value of investments, as shown in the Statements of Changes in Net Assets Available for Benefits; and
- (c) All information included in the Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as shown in the supplemental schedule, except for participant loans.

**Note 5: Related-Party and Party in Interest Transactions**

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Plan Sponsor. The Plan Sponsor provides to the Plan certain accounting and administrative services for which no fees are charged. Fees paid during the year to third party administrators or custodians for services rendered by parties-in-interest were based on customary and reasonable rates for such services. Any transactions involving these investments are on the open market at fair value. Consequently, such transactions are permitted under provisions of the Plan and are exempt from the prohibition of party in interest transactions under ERISA.

**Note 6: Plan Termination**

Although it has not expressed any intention to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants would become 100% vested in the amounts credited to their accounts.

**Note 7: Tax Status**

The Plan has adopted a Volume Submitter Profit Sharing Plan with CODA sponsored by Sungard Business Systems, LLC, which received a favorable opinion letter from the Internal Revenue Service dated March 31, 2014 which states that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter; however, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the financial statements.

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are not currently audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for three years from the date of filing.

**Note 8: Risk and Uncertainties**

Investment securities are exposed to various risks, such as interest rate volatility, market risk, foreign exchange risk and credit risk. 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 participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**Note 9: Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2022 and 2021, to Form 5500:

|  | 2022          | 2021          |
|--|---------------|---------------|
| Net assets available for benefits per financial statements | \$ 11,243,096 | \$ 16,156,717 |
| Fair value adjustment                                      | -             | 27            |
| Employer match receivable                                  | (361,714)     | (393,080)     |
| Employee contributions receivable                          | (28,925)      | -             |
| Net assets available for benefits per Form 5500            | \$ 10,852,457 | \$ 15,763,664 |

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k)  
PROFIT SHARING PLAN & TRUST**

Notes to Financial Statements  
Years Ended December 31, 2022 and 2021

The following is a reconciliation of changes in net assets available per benefits per the financial statements for the year ending December 31, 2022 and 2021, to Form 5500:

|  | <u>2022</u>           | <u>2021</u>         |
|--|-----------------------|---------------------|
| Change in net assets available for benefits per financial statements | \$ (2,954,173)        | \$ 2,149,799        |
| 2020 fair value adjustment   | -                     | 5,706               |
| 2021 fair value adjustment   | (27)                  | 27                  |
| 2020 employee contribution receivable                                | -                     | 29,927              |
| 2021 employer matching contributions                                 | 393,080               | (393,080)           |
| 2022 employer matching contributions                                 | (361,714)             | -                   |
| 2022 employee contribution receivable                                | <u>(28,925)</u>       | <u>-</u>            |
| Net change in assets available for benefits per Form 5500            | <u>\$ (2,951,759)</u> | <u>\$ 1,792,379</u> |

## **SUPPLEMENTAL SCHEDULES**

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST**

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2022

Plan Sponsor: Beacon Occupational Health and Safety Services, Inc.  
Employer Identification Number (EIN): 92-0166824

Plan Number (PN): 001

| (a)   | (b)  | (c) | (d)  | (e)                  |
|---|--|-----|------|----------------------|
| Identity of Issue, Borrower, Lessor, or Similar Party                   | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value |     | Cost | Current Value        |
| Value of Interest in Common/Collective Trusts                           |  |     |      |                      |
| Wilmington Trust  | MyWayRetirement Index 2030 Fund Cl R   |     | **   | \$ 1,764,881         |
| Wilmington Trust  | MyWayRetirement Index Retirement Fund Cl R   |     | **   | 1,667,367            |
| Wilmington Trust  | MyWayRetirement Index 2025 Fund Cl R   |     | **   | 1,396,318            |
| Wilmington Trust  | MyWayRetirement Index 2035 Fund Cl R   |     | **   | 1,297,230            |
| Wilmington Trust  | MyWayRetirement Index 2045 Fund Cl R   |     | **   | 856,944              |
| Wilmington Trust  | MyWayRetirement Index 2040 Fund Cl R   |     | **   | 620,559              |
| BlackRock   | BlackRock Equity Index Fund Cl 1   |     | **   | 462,368              |
| Wilmington Trust  | MyWayRetirement Index 2050 Fund Cl R   |     | **   | 437,161              |
| Wilmington Trust  | MyWayRetirement Index 2055 Fund Cl R   |     | **   | 416,377              |
| Wilmington Trust  | MyWayRetirement International Growth Fund Class R  |     | **   | 254,342              |
| Wilmington Trust  | MyWayRetirement Index 2060 Fund Cl R   |     | **   | 253,283              |
| BlackRock   | BlackRock Russell 2000 Index Fund Cl R   |     | **   | 178,863              |
| Wilmington Trust  | MyWayRetirement Large Cap Value Fund Class R   |     | **   | 150,859              |
| Wilmington Trust  | MyWayRetirement Real Estate Fund Class R   |     | **   | 145,322              |
| Wilmington Trust  | MyWayRetirement Large Cap Growth Fund Class R  |     | **   | 141,714              |
| Wilmington Trust  | MyWayRetirement Mid Cap Value Fund Class R   |     | **   | 134,141              |
| Wilmington Trust  | MyWayRetirement Emerging Markets Fund Class R  |     | **   | 133,778              |
| Wilmington Trust  | MyWayRetirement Small Cap Growth Fund Class R  |     | **   | 91,172               |
| BlackRock   | BlackRock EAFE Equity Index Fund Cl R  |     | **   | 46,162               |
| Wilmington Trust  | MyWayRetirement Balanced Fund Class R  |     | **   | 43,788               |
| BlackRock   | BlackRock Mid Cap Equity Index Fund  |     | **   | 42,505               |
| BlackRock   | BlackRock U.S. Debt Index Fund Cl 1  |     | **   | 39,954               |
| Wilmington Trust  | MyWayRetirement Core Bond Fund Class R   |     | **   | 22,557               |
| Wilmington Trust  | MyWayRetirement Multisector Bond Fund Class R  |     | **   | 17,473               |
| Wilmington Trust  | MyWayRetirement Mid Cap Growth Fund Class R  |     | **   | 16,229               |
| Wilmington Trust  | MyWayRetirement Commodities Fund Class R   |     | **   | 15,049               |
| BlackRock   | BlackRock U.S. TIPs Index Fund   |     | **   | 7,814                |
| Wilmington Trust  | MyWayRetirement Global Bond Fund Class R   |     | **   | 4,611                |
| Wilmington Trust  | Columbia Overseas Value CIT - MyWayRetirement International Value Fund                                 |     | **   | 1,882                |
| Wilmington Trust  | MyWayRetirement Small Cap Value Fund Class R   |     | **   | 471                  |
| Total Value of Interest in Common/Collective Trusts                     |  |     |      | <u>10,661,174</u>    |
| Interest-Bearing Cash   |  |     |      |                      |
| Vanguard  | Vanguard Federal Money Market Fund Inv. Shares   |     |      | 3,083                |
| * Participant Loans (Interest rates of 4% to 7.25%; maturity 2023-2027) |  |     |      | <u>188,200</u>       |
| Total Assets (Held at End of Year)                                      |  |     |      | <u>\$ 10,852,457</u> |

Assets indicated by an \* are invested with a party of interest to the Plan as defined by section 3(14) of ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.

The information in this schedule other than participant loans has been certified as to completeness and accuracy by the custodian.

*See accompanying independent auditor's report*

**BEACON OCCUPATIONAL HEALTH AND SAFETY SERVICES 401(k) PROFIT SHARING PLAN & TRUST**

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended December 31, 2022

Plan Sponsor: Beacon Occupational Health and Safety Services, Inc.  
Employer Identification Number (EIN): 92-0166824

Plan Number (PN): 001

| (a)                               | (b)  | (c)                   | (d)                  | (e)                 | (f)                                      | (g)                  | (h)   | (i)                       |
|-----------------------------------|--|-----------------------|----------------------|---------------------|--|----------------------|---|---------------------------|
| <b>Identity of party involved</b> | <b>Description of Asset (Include Interest Rate and Maturity in Case of a Loan)</b> | <b>Purchase Price</b> | <b>Selling Price</b> | <b>Lease Rental</b> | <b>Expense Incurred With Transaction</b> | <b>Cost of Asset</b> | <b>Current Value of Asset on Transaction Date</b> | <b>Net Gain Or (Loss)</b> |
| TIAA Investments                  | TIAA-CREF Lifecycle Index 2040   | \$ -                  | 456,031              | -                   | -  | 445,511              | 445,511   | 10,520                    |
| TIAA Investments                  | TIAA-CREF Lifecycle Index 2045   | -                     | 113,008              | -                   | -  | 110,631              | 110,631   | 2,377                     |
| Fidelity Investments              | Fidelity Small Cap Index Fund  | -                     | 336,770              | -                   | -  | 335,930              | 335,930   | 840                       |
| Federated Hermes                  | Federated Hermes US Treas Cash Res IS  | -                     | 885                  | -                   | -  | 885                  | 885   | -                         |
| American Funds                    | American Funds Europacific Growth R6   | -                     | 336,752              | -                   | -  | 335,930              | 335,930   | 823                       |
| TIAA Investments                  | TIAA-CREF Lifecycle Index 2050   | -                     | 30,689               | -                   | -  | 30,336               | 30,336  | 353                       |
| Principal Funds                   | Principal MidCap Fund R-5 Class  | -                     | 336,770              | -                   | -  | 335,930              | 335,930   | 840                       |
| Schwab Funds                      | Schwab S&P 500 Index Fund  | -                     | 336,760              | -                   | -  | 335,930              | 335,930   | 830                       |
| TIAA Investments                  | TIAA-CREF Lifecycle Index 2055   | -                     | 4,181                | -                   | -  | 3,717                | 3,717   | 464                       |
|                                   |  | \$ -                  | 1,951,846            | -                   | -  | 1,934,800            | 1,934,800   | 17,047                    |

*See accompanying independent auditor's report*