

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

Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>UNIWEST EMPLOYEE 401(K) & PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>UNIWEST CONSTRUCTION, INC.</u> <u>8191 STRAWBERRY LANE SUITE 3</u> <u>FALLS CHURCH, VA 22042</u>		
1c Effective date of plan <u>03/01/1989</u>		
2b Employer Identification Number (EIN) <u>54-1359254</u>		
2c Plan Sponsor's telephone number <u>703-698-4045</u>		
2d Business code (see instructions) <u>236200</u>		

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	DENNIS MCDONLAD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN	
		4d PN	
5 Total number of participants at the beginning of the plan year		5	221
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6a(1)	173
		6a(2)	162
		6b	1
		6c	53
		6d	216
		6e	2
		6f	218
		6g	209
		6h	38
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3B 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan UNIWEST EMPLOYEE 401(K) & PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 UNIWEST CONSTRUCTION, INC.	D Employer Identification Number (EIN) 54-1359254	

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

1 Coverage Information:

(a) Name of insurance carrier MASSMUTUAL LIFE INSURANCE CO.
--

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	776836-01	209	01/01/2022	12/31/2022

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

(a) Total amount of commissions paid 15316	(b) Total amount of fees paid 0
---	------------------------------------

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid KESTRA INVESTMENT SERVICES LLC 6500 ROCK SPRING DR BETHESDA, MD 20817

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
15316			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	2002731
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	7809131

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

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b Balance at the end of the previous year **7b** 2146696

c	Additions: (1) Contributions deposited during the year	7c(1)	540747	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	54708	
	(4) Transferred from separate account.....	7c(4)	76929	
	(5) Other (specify below)	7c(5)	60642	
	▶ LOAN PAYMENTS, LN INT, LN PRIN, LN DEFAULT			

(6) Total additions..... **7c(6)** 733026

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 2879722

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	189619
(2) Administration charge made by carrier.....	7e(2)	9339
(3) Transferred to separate account.....	7e(3)	651802
(4) Other (specify below)	7e(4)	26231
▶ LN DISTRIB		

(5) Total deductions..... **7e(5)** 876991

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 2002731

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan UNIWEST EMPLOYEE 401(K) & PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 UNIWEST CONSTRUCTION, INC.	D Employer Identification Number (EIN) 54-1359254	

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
(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

(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

(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

(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

(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

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)

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	64389	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

KESTRA INVESTMENT SERVICES LLC

74-2794194

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
53	SERVICE PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	4321	Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan UNIWEST EMPLOYEE 401(K) & PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 UNIWEST CONSTRUCTION, INC.	D Employer Identification Number (EIN) 54-1359254	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL CAP INDEX ADM			
b Name of sponsor of entity listed in (a): VANGUARD			
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 773139	
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT CONSERVATIVE 2025 FUND			
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC			
c EIN-PN 90-0779283-409	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23080	
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TOTAL BOND MARKET INDEX AD			
b Name of sponsor of entity listed in (a): VANGUARD			
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 145480	
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GROWTH R			
b Name of sponsor of entity listed in (a): AMERICAN FUNDS			
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 320299	
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD 500 INDEX ADMIRAL			
b Name of sponsor of entity listed in (a): VANGUARD			
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1377314	
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD MID CAP INDEX ADMIRAL			
b Name of sponsor of entity listed in (a): VANGUARD			
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 98792	
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2055 FUND CL I			
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC			
c EIN-PN 90-0779283-402	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 223701	

a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE RETIRE FUND CL		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 90-0779283-398	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44406
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2035 FUND CL I		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 90-0779283-400	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1405273
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2045 FUND CL I		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 90-0779283-401	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 353001
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL BLUE CHIP GROWTH I		
b Name of sponsor of entity listed in (a): MASSMUTUAL		
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1036055
a Name of MTIA, CCT, PSA, or 103-12 IE: INDEXSELECT MODERATE 2025 FUND CL I		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 90-0779283-399	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1721319
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL STRATEGIC BOND I		
b Name of sponsor of entity listed in (a): MASSMUTUAL		
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 287271
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP VALUE I1		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 38-4139852-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 163668
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP GROWTH I1		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 38-4126247-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 267139
a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE FUND II CL I1		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 38-4097325-488	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 103242
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>UNIWEST EMPLOYEE 401(K) & PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>UNIWEST CONSTRUCTION, INC.</u>		D Employer Identification Number (EIN) <u>54-1359254</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	132004	141052
(9) Value of interest in common/collective trusts.....	1c(9)	674195	534049
(10) Value of interest in pooled separate accounts	1c(10)	4136619	7809131
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	8103626	2255861
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	2146696	2002731
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	15193140	12742824

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	4688	11081
k Total liabilities (add all amounts in lines 1g through 1j)	1k	4688	11081

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	15188452	12731743
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	162758	
(B) Participants	2a(1)(B)	457797	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		620555
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	7755	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7755
(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)	179996	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		179996
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-164063
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-586383
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-2107016
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-2049156
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	340553	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		340553
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		4776
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	14396	
(3) Investment advisory and management fees	2i(3)	47828	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		62224
j Total expenses. Add all expense amounts in column (b) and enter total	2j		407553
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2456709
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: MARCUM LLP

(2) EIN: 11-1986323

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		69355

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

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan UNIWEST EMPLOYEE 401(K) & PROFIT SHARING PLAN		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 UNIWEST CONSTRUCTION, INC.		D Employer Identification Number (EIN) 54-1359254
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 20-3691708 04-1590850		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	
a	The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a
b	The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b
c	The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:	
a	The corresponding number for the plan year immediately preceding the current plan year.....	15a
b	The corresponding number for the second preceding plan year.....	15b
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:	
a	Enter the number of employers who withdrew during the preceding plan year	16a
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐	

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

Financial Statements and Supplemental Information

For the Years Ended December 31, 2022 and 2021



**and
Report Thereon**



**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**TABLE OF CONTENTS
For the Years Ended December 31, 2021 and 2020**

Page

Independent Auditors' Report	1-4
Financial Statements	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7-17
Supplemental Information	
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	18
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	19

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of the
Uniwest Employee 401(k) & Profit Sharing Plan

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

We have performed audits of the financial statements of the Uniwest Employee 401(k) & Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the 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 audit of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institutions).

Management has obtained certifications from qualified institutions as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 3 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for at least one year from the date of the audit report.

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

Auditors' Responsibilities for the Audit of the 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our 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.

Other Matters

Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Marcum LLP

A handwritten signature in black ink that reads "Marcum LLP". The script is cursive and fluid, with the letters "M", "a", "r", "c", "u", "m", "L", "L", and "P" clearly distinguishable.

Washington, DC
October 16, 2023

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments, at fair value	\$ 10,599,041	\$ 12,914,440
Investments, at contract value	2,002,731	2,146,696
Notes receivable from participants	<u>141,052</u>	<u>132,004</u>
 TOTAL ASSETS	 <u>12,742,824</u>	 <u>15,193,140</u>
 LIABILITY		
Excess contributions payable	<u>11,081</u>	<u>4,688</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 12,731,743</u></u>	 <u><u>\$ 15,188,452</u></u>

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

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
CHANGE TO NET ASSETS AVAILABLE FOR BENEFITS		
ADDITIONS		
Investment income (loss):		
Net (depreciation) appreciation in fair value of investments	\$ (2,857,462)	\$ 1,698,758
Interest and dividends	<u>179,996</u>	<u>428,292</u>
Total Investment (Loss) Income	<u>(2,677,466)</u>	<u>2,127,050</u>
Interest income from participants' notes receivable	<u>7,755</u>	<u>4,763</u>
Contributions:		
Employee contributions	457,797	402,644
Employer contributions	<u>162,758</u>	<u>134,176</u>
Total Contributions	<u>620,555</u>	<u>536,820</u>
TOTAL ADDITIONS	<u>(2,049,156)</u>	<u>2,668,633</u>
Deductions:		
Benefits paid to participants	345,329	3,402,609
Administrative expenses	<u>62,224</u>	<u>81,324</u>
TOTAL DEDUCTIONS	<u>407,553</u>	<u>3,483,933</u>
NET DECREASE	(2,456,709)	(815,300)
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>15,188,452</u>	<u>16,003,752</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u><u>\$ 12,731,743</u></u>	<u><u>\$ 15,188,452</u></u>

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

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

1. Description of Plan

The following description of the Uniwest Employee 401(k) & Profit Sharing Plan (the Plan) provides only general information. The participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Uniwest Construction, Inc. (the Company or Employer) and its affiliates. The Plan was amended and restated effective August 1, 2017. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and has been amended to comply with subsequent changes in the law in order to maintain its qualified plan status.

The Plan administrator is responsible for the oversight of the Plan. The Company's retirement plan committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Company's Board of Directors. The Plan's recordkeeper and trustee is Empower Trust Company (the Trustee).

Eligibility

Employees who have reached the age of 21 may contribute to the Plan beginning on the first day of the month following three months of service.

Contributions

Employees are auto-enrolled into the plan at 3% of compensation unless electing to opt out. Each participant can elect to defer a portion of his or her compensation that is received in the Plan year up to the maximum allowed by law. The Employer's elective contribution is a matching contribution equal to 50% of each participant's deferred compensation, not to exceed \$3,000 in any Plan year. During the year ended December 31, 2022 and 2021, amounts of Employer's elective contribution were \$162,758 and \$134,176, respectively. Contributions are subject to certain IRS limitations.

Profit sharing amounts may be contributed for each plan year at the discretion of the Company's Board of Directors. The amount of such contributions will be allocated by multiplying the discretionary contribution by the ratio of the participant's annual compensation to the total annual compensation of all participants. The Company did not elect to make a discretionary contribution for the plan years ended December 31, 2022 or 2021.

Participants direct the investments of all employee contributions, Employer matching and profit-sharing contributions into various investment options offered by the Plan, and can change their investment elections anytime.

Participant Accounts

Each participant's account is credited with the participant's contributions and Company matching contributions, as well as allocations of the Company's profit-sharing contribution and Plan earnings. Participant accounts are charged with withdrawals, distributions and an allocation of administrative expenses that are paid by the Plan. Forfeitures of participants'

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

1. Description of Plan (continued)

Participant Accounts (continued)

non-vested accounts will be applied to future Employer contributions or the Plan's administrative expenses. For any Plan year, the Company may pay the expenses of operating and maintaining the Plan. Such payments will be in addition to, and independent of, any contributions to the Plan.

The expenses of the Plan that are not paid by the Company will be paid directly out of Plan assets, except for certain transactional charges, which are paid by the particular participants involved. Allocations are based on stated percentages, account balances or Employer contribution ratios, as defined in the Plan agreement.

Vesting

Employee elective deferral contributions are 100% vested.

Vesting of the participants' accounts resulting from Employer contributions, which include both 401(k) matching contributions and discretionary profit sharing contributions, are based on years of service. The 401(k) matching contributions vest in percentages from 20% to 100%, for years of service ranging from two to six years. The discretionary profit sharing contributions vest in percentages from 20% to 100%, for years of service ranging from three to seven years.

Benefits become fully vested in the event of a participant's death, total and permanent disability, or plan termination.

Payment of Benefits

Upon a participant's entitlement to payment of benefits under the Plan, the distribution of the amounts due may be made in any of the following methods:

- A qualified joint and survivor annuity;
- A straight life annuity;
- A period-certain annuity; or
- A lump-sum distribution.

In-service distributions are allowed for participants who are at least 59 ½ years old. The plan, in line with the IRS rules, also requires the participants to receive Required Minimum Distributions once they are 72 years old.

Hardship Distributions

Hardship distributions are permitted under the Plan and are subject to IRS regulations. Distributions will be deemed an immediate and heavy financial need of the participant where such participant lacks other available resources. Financial needs considered immediate and heavy include, but are not limited to, the following:

- Expenses for medical care, as defined under IRC Section 213(d).
- Costs directly related to the purchase of a principal residence for the employee.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

1. Description of Plan (continued)

Hardship Distributions (continued)

- Qualified education expenses, as defined under IRC Regulation Section 1.401(k)-1.
- Payments necessary to prevent eviction from or foreclosure on the employee's principal residence.

On April 17, 2020, the plan administrator authorized the Trustee to adopt certain provisions of the CARES Act, impacting the default provisions of the Plan. The key CARES Act provisions adopted by the Plan, which are available to participants impacted by COVID-19, include COVID-19 related hardship distributions up to \$100,000, which exclude federal withholding and are taxable over a three-year period, unless repaid by the participant over that period, which is permitted.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its operations at any time, and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the Plan provides that the amounts credited to the accounts of each participant will be non-forfeitable and the Plan trustee will either: (a) continue to administer the trust fund and pay account balances in accordance with a stipulated agreement until the trust fund has been liquidated, or (b) distribute the assets remaining in the trust fund to participants, inactive participants and beneficiaries in proportion to their respective account balances.

Notes Receivable from Participants

Under certain conditions, participants may borrow a portion of their participant account balance at a minimum of \$1,000, up to a maximum of the lesser of: (a) \$50,000 reduced by the participant's highest outstanding note receivable balance in the preceding 12 months, or (b) 50% of the participant's vested account balance. Loan transactions are treated as transfers between the investment accounts and the loan accounts. Loans may be repaid over various terms up to five years. Loans are collateralized by the balances in the participants' accounts and bear interest at fixed rates comparable to the rates charged by local financial institutions at the inception of the loans. The notes with various maturity dates through November 2027 bear interest ranging from 5.25% to 8.25% for loans outstanding as of December 31, 2022 and 2021, which are commensurate with local prevailing rates as determined periodically by Empower. Principal and interest are paid ratably through payroll deductions.

On April 17, 2020, the plan administrator authorized the Trustee to adopt certain provisions of the CARES Act, impacting the default provisions of the Plan. The key CARES Act provisions adopted by the Plan, which are available to participants impacted by COVID-19, included a one-year deferral of certain loan repayments.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

1. Description of Plan (continued)

Administrative Expenses

As provided under the Plan document, the Plan's administrative expenses may be paid by the Plan's participants or the Company; certain administrative expenses of the Plan have been paid by the Company. Expenses that are paid by the Company are excluded from these financial statements.

Forfeitures

Forfeitures, if any, will be used to reduce future employer contributions and administrative expenses. For the years ended December 31, 2022 and 2021, additions to the forfeiture account were \$11,803 and \$15,136 respectively. No forfeitures were used to pay administrative expenses or were used to reduce the Company's contributions for the years ended December 31, 2022 and 2021. The balance in forfeited non-vested accounts were \$83,965 and \$70,328 as of December 31, 2022 and 2021, respectively.

Enacted Legislation

The Setting Every Community Up for Retirement Enhancement Act (SECURE 2.0 Act) of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management is evaluating the impact of the adoption and implementation of this legislation on the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Investment Valuation and Income Recognition

Except for certain contracts held by the Trustee, Empower, and described in Note 5, 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. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Fair Value Measurement

In accordance with the accounting standards for fair value measurement for those assets and liabilities that are measured at fair value on a recurring basis, the Plan has categorized its applicable financial instruments into a required fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest-level input that is significant to the fair value measurement of the instrument.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

2. Summary of Significant Accounting Policies (continued)

Fair Value Measurement (continued)

Applicable financial assets and liabilities are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs based on quoted prices (unadjusted) in active markets for identical assets or liabilities accessible at the measurement date.

Level 2 – Inputs based on quoted prices in markets that are not active or model inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability, such as quoted prices for similar assets or liabilities in active markets.

Level 3 – Unobservable inputs for the asset or liability, including the reporting entity's own assumptions in determining the fair value measurement.

Only the Plan's investments, as described in Note 4 of these financial statements, were measured at fair value on a recurring basis as of December 31, 2022 and 2021.

Notes Receivable from Participants

Notes receivable from participants are measured at the notes' unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document. No allowance for credit losses has been recorded as of December 31, 2022 or 2021.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

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

3. Investment Information Certified by the Plan Trustee

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net appreciation (depreciation) in fair value of investments, interest and dividends and interest income from notes receivable from participants for the years ended December 31, 2022 and 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Reliance Trust Company (Reliance Trust), the trustee of the Plan for the year 2021, and Empower Annuity Insurance Company of America and Empower Trust Company (collectively Empower), the Trustee of the Plan for the year 2022. This information has not been audited by the Plan's independent auditors.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

3. Investment Information Certified by the Plan Trustee (continued)

The following table summarizes the certified information as of and for the years ended December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Investments, at fair value	\$ 10,599,041	\$ 12,914,440
Investments, at contract value	\$ 2,002,731	\$ 2,146,696
Notes receivable from participants	\$ 145,828	\$ 132,004
Net (depreciation) appreciation fair value of investments	\$ (2,857,462)	\$ 1,698,758
Interest and dividends	\$ 179,996	\$ 428,292
Interest income from notes receivable from participants	\$ 7,755	\$ 4,763

4. Fair Value Measurement

The following table summarizes the Plan's investments measured at fair value on a recurring basis in the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021:

<u>2022</u>	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 2,255,861	\$ 2,255,861	\$ -	\$ -
Total Assets in the Fair Value Hierarchy	2,255,861	<u>\$ 2,255,861</u>	<u>\$ -</u>	<u>\$ -</u>
Investments measured at net asset value ^(a)	<u>8,343,180</u>			
Investments, at Fair Value	<u><u>\$10,599,041</u></u>			

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

4. Fair Value Measurement (continued)

2021	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 2,929,412	\$ 2,929,412	\$ -	\$ -
Total Assets in the Fair Value Hierarchy	2,929,412	\$ 2,929,412	\$ -	\$ -
Investments measured at net asset value ^(a)	<u>9,985,028</u>			
Investments, at Fair Value	<u>\$ 12,914,440</u>			

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

The Plan used the following methods and significant assumptions to estimate fair value for assets recorded at fair value:

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

Variable annuities, common collective trusts and pooled separate accounts – Valued at NAV, as reported by the manager of the variable annuities, common collective trust, or pooled separate account as supported by the unit prices of actual purchase and sale transactions occurring as of or close to the financial statement date. The NAV is used as a practical expedient to estimate fair value.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

4. Fair Value Measurement (continued)

The table below details the Plan's ability to redeem investment funds valued at NAV or its equivalent as of December 31, 2022 and 2021.

	<u>Fair Value</u>		<u>Unfunded Commitments</u>	<u>Redemption Frequency If Currently Eligible</u>	<u>Redemption Notice Period</u>
	<u>2022</u>	<u>2021</u>			
Variable annuities ^(b)	\$ 7,809,131	\$ -	\$ -	No limit	None
Pooled separate accounts ^(c)	-	9,310,833	-	No limit	None
Common collective trusts ^(d)	<u>534,049</u>	<u>674,195</u>	-	No limit	None
Total	<u>\$ 8,343,180</u>	<u>\$ 9,985,028</u>			

(b) These variable annuities include target date funds that seek a total return consisting of long-term growth of capital and current income. The investment assets are gradually shifted towards more conservative options as the target date approaches. They also include: (1) equity funds that are targeted based on the capitalization size of largely domestic companies; (2) growth funds that invest in corporate securities with capital appreciation as the primary objective; and (3) bond funds that invest in a diversified portfolio of long-duration fixed-income securities.

(c) These separate accounts are invested as follows:

Growth funds that are generally composed of investment options that invest in stocks or shares of ownership, in large or small-to-medium companies internationally or in the U.S. This class of investments seeks long-term growth of capital.

Value funds that seek long-term growth of capital. This asset class invests in value equity securities. The value orientation selection emphasizes buying equity securities that appear to be undervalued.

Balanced funds that are generally composed of a combination of fixed-income and equity investment options. These investment options may include balanced, asset allocation, target-date and target-risk investment options. Although typically lower in risk than investment options that invest solely in equities, all investment options in this category have the potential to lose value.

Fixed income that is generally composed of short-term, fixed-income investment options that are largely liquid and are designed to lose little value, such as stable value, money market and short-term bonds. This asset class also includes investment options that invest in bonds, or the debt of a company or government entity (including U.S. and non-U.S.), and may include real estate investment options that directly own property.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

4. Fair Value Measurement (continued)

(d) These common collective trust are invested as follows:

- a) The midcap value fund seeks long-term capital gains and income by investing in a diversified portfolio of equity securities of domestic and foreign companies across the capitalization spectrum with a focus on mid cap securities, and using a value investment strategy that looks for companies that are under-valued at the time of purchase.
- b) The small cap value fund seeks to deliver capital appreciation by investing in value-oriented common stocks of small sized U.S. companies similar in size, at the time of purchase, to those in the Russell 2000 Value Index.
- c) The midcap growth invests primarily in equity securities of U.S. companies. It normally invests at least 80% of its net assets in equity securities, including common stocks, preferred stocks, securities convertible into common or preferred stock, rights and warrants. The other 20% of its total assets are invested in foreign securities and American Depositary Receipts ("ADRs"), including emerging market securities. It is non-diversified.

5. Guaranteed Interest Accounts

Contract Information

The Plan has fully benefit-responsive investment contracts with Empower (previously known as Mass Mutual), which maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Empower is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Contract Value

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contracts, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

5. Guaranteed Interest Accounts (continued)

Events

Certain events limit the Plan's ability to transact at contract value with Empower. Such events include the following: (a) amendments to plan documents (including complete or partial plan termination or merger with another plan); (b) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions; (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan; (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; or (e) premature termination of the contract. The plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with plan participants, is probable.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuer. The fully benefit-responsive investment contracts do not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

6. Income Tax Status

The Plan administrator is currently not required to submit the plan to the Internal Revenue Service (IRS) for determination as it is a Prototype Non-standardized Profit Sharing Plan per opinion letter dated March 31, 2014. In October 2021, the plan administrator adopted the updated prototype plan document, which is covered by an opinion letter dated June 30, 2020. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and the trust established under the Plan is tax-exempt under the appropriate sections of the IRC.

GAAP requires the Plan's 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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. Party-in-Interest and Prohibited Transactions

Some of the investment options of the Plan are investment products sponsored by the Trustee of the Plan. Transactions involving these investments are considered party-in-interest transactions for which a statutory exemption exists. Additionally, the Plan extends loans to participants who are considered parties-in-interest and are also exempt from the prohibited transaction rules. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan for performing these functions.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2022 and 2021**

7. Party-in-Interest and Prohibited Transactions (continued)

No prohibited transactions that are required to be reported on Schedule G of the federal Form 5500 occurred during the years ended December 31, 2022 and 2021. However, Uniwest failed to transmit participant contributions to the Plan within the time period prescribed in 29 CFR 2510.3-102 during the year ended December 31, 2022. The amount required to be reported on Schedule H, Part IV, Line 4a, of the federal Form 5500 was \$69,355 for the year ended December 31, 2022. As of December 31, 2022, the lost earnings associated with these late remittances have yet to be calculated and submitted to the Plan's Trustee. There were no instances of untimely remittance noted for the year ended December 31, 2021.

During the year ended December 31, 2022, the Plan failed its initial nondiscrimination tests related to participant contributions, and responded by accruing corrective distributions payable totaling \$11,081. For the year ended December 31, 2022, the corrective distributions were made to the affected highly compensated employees prior to the subsequent year's March 15 deadline. During the year ended December 31, 2021, the Plan passed its nondiscrimination tests related to participant contributions, however, as of December 31, 2021, a corrective distribution in the amount of \$4,688 remained payable from the year ended December 31, 2020.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investments securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

9. Subsequent Events

In preparing the financial statements, the Plan has evaluated for potential recognition or disclosure, events and transactions, through October 16, 2023, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in these financial statements.

SUPPLEMENTAL INFORMATION

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2022**

Employer Identification Number: 54-1359254
Plan Number: 001

Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are Included	Total That Constitutes Nonexempt Prohibited Transactions			
		Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	Total Fully Corrected Under VFCP* and PTE**
Contributions for pay period ending 10/23/2022	X	\$ 6,015	\$ -	\$ -	\$ -
contributions for pay period ending 10/30/2022	X	10,425	-	-	-
Contributions for pay period ending 11/06/2022	X	13,158	-	-	-
Contributions for pay period ending 11/13/2022	X	10,201	-	-	-
Contributions for pay period ending 11/20/2022	X	5,926	-	-	-
contributions for pay period ending 11/27/2022	X	10,460	-	-	-
Contributions for pay period ending 12/04/2022	X	13,170	-	-	-
TOTAL		\$ 69,355	\$ -	\$ -	\$ -

* Voluntary Fiduciary Correction Program

** Prohibited Transaction Exemptions

See independent auditors' report.

**UNIWEST EMPLOYEE
401(k) & PROFIT SHARING PLAN**

**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022**

Employer Identification Number: 54-1359254

Plan Number: 001

(a) Party in Interest	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
MUTUAL FUNDS				
	T.Rowe Price	New Horizons Fund I	**	\$ 1,304,852
	Vanguard	Equity-Income Fund Admiral	**	710,155
	Vanguard	Developed Markets Index Fund Admiral	**	173,522
	Pimco	Income Fund I	**	67,332
		Total Mutual Funds		2,255,861
VARIABLE ANNUITIES				
*	Empower Annuity Insurance Company	IndexSelect Moderate 2025 Fund I	**	1,721,319
*	Empower Annuity Insurance Company	IndexSelect Moderate 2035 Fund I	**	1,405,273
*	Empower Annuity Insurance Company	Vanguard 500 Index Admiral	**	1,377,314
*	Empower Annuity Insurance Company	Massmutual Blue Chip Growth I	**	1,036,055
*	Empower Annuity Insurance Company	Vanguard Small Cap Index Admiral	**	773,139
*	Empower Annuity Insurance Company	IndexSelect Moderate 2045 Fund I	**	353,001
*	Empower Annuity Insurance Company	American Funds EuroPacific Growth R6	**	320,299
*	Empower Annuity Insurance Company	Massmutual Select Strategic Bond I	**	287,271
*	Empower Annuity Insurance Company	IndexSelect Moderate 2055 Fund I	**	223,701
*	Empower Annuity Insurance Company	Vanguard Total Bond Market Index Admiral	**	145,480
*	Empower Annuity Insurance Company	Vanguard Mid Cap Index Admiral	**	98,793
*	Empower Annuity Insurance Company	IndexSelect Moderate Retirement Fund I	**	44,406
*	Empower Annuity Insurance Company	IndexSelect Conservative 2025 Fund I	**	23,080
		Total Variable Annuities		7,809,131
COMMON COLLECTIVE TRUSTS				
	Wilmington Trust	Mid Cap Growth I1	**	267,139
	Wilmington Trust	Mid Cap Value I1	**	163,668
	Wilmington Trust	Small Cap Value Fund II CL I1	**	103,242
		Total Common Collective Trusts		534,049
GUARANTEED INTEREST ACCOUNTS				
*	Empower Annuity Insurance Company	General Account	**	2,002,731
NOTES RECEIVABLE				
*	Participant Loans	Various maturity dates through November 2027 with interest rates from 5.25% to 8.25%	-	141,052
		TOTAL		\$ 12,742,824

* Party in interest as defined by ERISA.

** Cost information is not required for participant-directed investments and, therefore, is not included.

See independent auditors' report.

A. Name Of Plan Uniwest Employee 401(k) & Profit Sharing Plan	B. Three-Digit 001 plan number
C. Plan Year 1/1/2022 - 12/31/2022	D. Employer Identification Number 541359254

Multiple-Employer Plan Participating Employer Information

1. Participating Employer Name	2. Participating Employer EIN	3. Percentage of Contributions	4. Aggregate Account Balances at End of Year Attributable to Participating Employer
Uniwest Construction, Inc.	54-1359254	15.91%	\$3,064,545.08
Hotel JC2, LLC d/b/a Home2 Suites	81-1387245	6.96%	\$101,862.54
Hotel Jefferson Crossing, LLC	27-3933634	12.18%	\$414,334.15
Hotel Neabsco, LLC Hilton Garden In	46-3450678	16.66%	\$446,612.35
Neabsco Suites, LLC DBA Homewood	46-3455456	10.60%	\$258,152.85
Porter Suites, LLC	54-1855650	12.97%	\$681,055.18
Uniwest Commercial Realty, Inc.	54-1965141	9.24%	\$1,330,757.69
Uniwest Hospitality, Inc.	81-0823389	3.13%	\$1,367,702.30
Uniwest Management Services, Inc.	54-1967213	12.35%	\$4,949,784.26

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Uniwest Construction, Inc.
29-OCT-22 to 31-DEC-22

07-JUL-23 19:37:37

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1ISC25I			22,719.12	23,080.38
1ISM25I			1,691,214.69	1,721,319.04
1ISM35I			1,374,932.30	1,405,272.87
1ISM45I			344,359.90	353,000.98
1ISM55I			217,895.19	223,701.40
1ISMRFI			43,758.61	44,405.59
1MBCZX			1,069,719.91	1,036,055.01
1MCVFI			159,019.19	163,668.49
1MSBZX			277,950.32	287,270.85
1PIMIX			67,365.47	67,331.52
1PRJIX			1,436,115.92	1,304,852.11
1RERGX			297,584.46	320,299.47
1SMVCI			105,155.04	103,241.73
1VBTIX			142,318.83	145,480.33
1VEIRX			740,130.00	710,155.20
1VFIAX			1,395,500.67	1,377,314.08
1VIMAX			98,981.72	98,792.50
1VSMAI			787,840.64	773,138.54
1VTMGX			165,690.49	173,521.98
1WTMGI			268,584.51	267,138.83
1MGDDB3		3.000	1,913,639.70	1,918,766.16
TOTALS			12,620,476.68	12,517,807.06
PARTICIPANT LOANS	VARIOUS	5.25-8.25	140,548.79	140,814.70
FORFEITURES			83,744.12	83,964.77

899164

OGC

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Page 2 of 2

Uniwest Construction, Inc.

29-OCT-22 to 31-DEC-22

07-JUL-23 19:37:37

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
-------------------	---------------	---------------	----------------	---------------

LEGEND

INVESTMENT OPTION:

1ISC25I IndexSelect Conservative 2025 Fund CL I
 1ISM35I IndexSelect Moderate 2035 Fund CL I
 1ISM55I IndexSelect Moderate 2055 Fund CL I
 1MBCZX MassMutual Blue Chip Growth I
 1MGDDDB3 General Account
 1PIMIX PIMCO Income Instl
 1RERGX American Funds Europacific Growth R6
 1VBT LX Vanguard Total Bond Market Index Adm
 1VFIAX Vanguard 500 Index Admiral
 1VSMAX Vanguard Small Cap Index Adm
 1WTMCG1 Mid Cap Growth I1

1ISM25I IndexSelect Moderate 2025 Fund CL I
 1ISM45I IndexSelect Moderate 2045 Fund CL I
 1ISMRFI IndexSelect Moderate Retire Fund CL I
 1MCVFI1 Mid Cap Value I1
 1MSBZX MassMutual Strategic Bond I
 1PRJIX T. Rowe Price New Horizons I
 1SMVCI1 Small Cap Value Fund II CL I1
 1VEIRX Vanguard Equity-Income Adm
 1VIMAX Vanguard Mid Cap Index Admiral
 1VTMGX Vanguard Developed Markets Index Admiral

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year.

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year.