

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee
Benefit Plan**This form is required to be filed 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-SF.**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 01/01/2022 and ending 12/31/2022

- A** This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- 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** Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description) FINAL PLAN - BUSINESS SOLD 2021
- D** 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>WESTERN UTILITIES TRANSFORMER SERVICE</u>		1b Three-digit plan number (PN) ▶ <u>001</u>
		1c Effective date of plan <u>01/01/1993</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>WESTERN UTILITIES TRANSFORMER SERVICE</u> <u>JOHN P AND STACY A BRODERICK</u> <u>1010 N PLAZA DR</u> <u>1010 N PLAZA DR</u> <u>VISALIA, CA 93291-9473</u> <u>VISALIA, CA 93291-9473</u>		2b Employer Identification Number (EIN) <u>82-4161215</u>
		2c Sponsor's telephone number <u>559-805-0676</u>
		2d Business code (see instructions) <u>334410</u>
3a Plan administrator's name and address <input checked="" type="checkbox"/> 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 <u>RESA SERVICE LLC</u> c Plan Name <u>RESA POWER SOLUTIONS LLC 401K PROFIT SHARING PLAN AND TRUST</u>		4b EIN <u>45-2810331</u>
		4d PN <u>001</u>
5a Total number of participants at the beginning of the plan year.....		5a <u>0</u>
b Total number of participants at the end of the plan year		5b <u>0</u>
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		5c <u>0</u>
d(1) Total number of active participants at the beginning of the plan year		5d(1) <u>0</u>
d(2) Total number of active participants at the end of the plan year.....		5d(2) <u>0</u>
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		5e <u>0</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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	10/04/2024	JOHN BRODERICK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2024	JOHN BRODERICK
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

Form 5500-SF (2022)
v.220413

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____ (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets.....	7a	0	0
b Total plan liabilities.....	7b	0	0
c Net plan assets (subtract line 7b from line 7a).....	7c	0	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers.....	8a(1)	0	
(2) Participants.....	8a(2)	0	
(3) Others (including rollovers).....	8a(3)	0	
b Other income (loss).....	8b	0	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	8c		0
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	0	
e Certain deemed and/or corrective distributions (see instructions).....	8e	0	
f Administrative service providers (salaries, fees, commissions).....	8f	0	
g Other expenses.....	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		0
i Net income (loss) (subtract line 8h from line 8c).....	8i		0
j Transfers to (from) the plan (see instructions).....	8j	0	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2F 2G 3D 2E 2J 2K 2T 3H
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).....	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....	10b		X	
c Was the plan covered by a fidelity bond?.....	10c		X	
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?.....	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....	10e		X	
f Has the plan failed to provide any benefit when due under the plan?.....	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.).....	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40..... **11a**

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
 (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver.Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?..... Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
RESA POWER SOLUTIONS LLC 401K PROFIT SHARING PLAN AND TRUST	45-2810331	001



**RESA Power Solutions, LLC 401(k) Profit Sharing Plan and Trust
Contract# 602293**

As was requested, with respect to your desire to merge the 401(k) Profit Sharing Plan for Employees of Resa Service, LLC into the RESA Power Solutions, LLC 401(k) Profit Sharing Plan and Trust, attached is a merger amendment and resolution for the RESA Power Solutions, LLC 401(k) Profit Sharing Plan and Trust (#602293) for your review and signature.

PLAN MERGER:

In general, the transfer of assets may occur on or after the later of the following:

- (1) The effective date of the plan merger (October 1, 2021).
- (2) **The date that the included Resolution is signed.**

The IRS will be notified of the merger when the 401(k) Profit Sharing Plan for Employees of Resa Service, LLC files its final IRS Form 5500. (Assuming that immediately after the merger, each participant in the merged plan has an account balance that is equal to the sum of the account balances that the participant had in the plans immediately before the merger, no further IRS notification is required.) Be aware that IRS Form 5500 will generally continue to be required for the 401(k) Profit Sharing Plan for Employees of Resa Service, LLC for any and all plan years prior to, and including, the plan year in which the plan merger and/or asset transfer takes place.

Please note that by preparing the merger amendment and resolution(s) for your use, as was requested, Transamerica Retirement Solutions is in no way certifying the qualified status of the 401(k) Profit Sharing Plan for Employees of Resa Service, LLC. As Transamerica Retirement Solutions did not provide recordkeeping or document services to that Plan, Transamerica Retirement Solutions cannot be not responsible for any document or recordkeeping problems or deficiencies with respect to that Plan, should any exist.

Unless Transamerica Retirement Solutions is advised otherwise in writing, Resa Service, LLC and/or the prior recordkeeper for the 401(k) Profit Sharing Plan for Employees of Resa Service, LLC are responsible for any and all final IRS testing, corrective measures, allocation of any final contributions required, and the filing of the final IRS Form 5500 for that Plan. [Note: If Transamerica Retirement Solutions is asked, and agrees, to provide any final year-end administration, testing or 5500 preparation for that Plan, additional fees would apply.]

MERGER PACKAGE:

The following items are modified in the plan document package at your request and/or to ensure that no "protected benefits" formerly present in the 401(k) Profit Sharing Plan for Employees of Resa Service, LLC are reduced in the process of merging the two plans.

- **Add Resa Service, LLC (EIN 82-4161215) as participating employer of the Controlled Group**
- **Amend to allow Early Retirement Age at Age 55**
- **Add Early Retirement Date as first day of the month on or after Early Retirement Age**

Please note that the amendment preparation fee will be reflected on your plan's next quarterly invoice. Please contact me if I can be of further assistance.

Thank you,

Andrea Allen, 914-627-3368
Compliance Analyst
Document & Consulting Service

AMENDMENT NUMBER 2
RESA POWER SOLUTIONS, LLC 401(K) PROFIT SHARING PLAN AND TRUST

BY THIS AGREEMENT, RESA Power Solutions, LLC 401(k) Profit Sharing Plan and Trust (herein referred to as the "Plan") is hereby amended as follows, effective as of October 1, 2021, except as otherwise provided herein:

1. The section of the Adoption Agreement entitled "EARLY RETIREMENT DATE" is amended as follows:

EARLY RETIREMENT DATE (Plan Section 1.23)

- a. N/A (no early retirement provision provided)
b. Early Retirement Date means the:

1. date on which a Participant satisfies the early retirement requirements
2. first day of the month coinciding with or next following the date on which a Participant satisfies the early retirement requirements
3. Anniversary Date coinciding with or next following the date on which a Participant satisfies the early retirement requirements
4. Other: _____

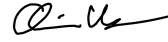
Early retirement requirements

5. Participant attains age 55
AND, completes.... (leave blank if not applicable)
a. at least _____ Years (or Periods) of Service for vesting purposes
b. at least _____ Years (or Periods) of Service for eligibility purposes

The Employer executes this Amendment on the date specified below.

Date: 10/12/2021 _____

RESA Power Solutions, LLC

By:  _____
EMPLOYER

RESA POWER SOLUTIONS, LLC 401(K) PROFIT SHARING PLAN AND TRUST

PARTICIPATION AGREEMENT

An Employer, by executing this Participation Agreement, elects to become a Participating Employer in RESA Power Solutions, LLC 401(k) Profit Sharing Plan and Trust ("Plan"), to continue participation in the Plan or to cease status as a Participating Employer. The Participating Employer accepts, and agrees to be bound by, all of the elections granted under the provisions of the Plan as made by the signatory Employer to the execution page of the Adoption Agreement, except as otherwise provided in this Participation Agreement. The Participating Employer also agrees to the signatory Employer's future amendment or termination of the Plan in accordance with Articles VIII and XI of the Plan. [Note: Each Participating Employer must execute a separate Participation Agreement.]

A. PARTICIPATING EMPLOYER INFORMATION

- a. Name: Resa Service, LLC
b. Address: Street, City, State, Zip
c. Telephone:
d. Taxpayer Identification Number (TIN): 82-4161215
e. Fiscal Year:

B. PLAN STATUS

- f. [X] New adoption
g. [] Restatement
h. [] Restatement and merger

C. EFFECTIVE DATE(S) (complete i. if new plan; complete i. AND j. if an amendment and restatement; complete i. - k. if plan is being merged)

- i. Initial Effective Date of Plan October 1, 2021 (enter month day, year)
Restatement Effective Date. If this is an amendment and restatement, enter effective date of the restatement.
j. (enter month day, year)
Merger. This is a merger into this Plan.
k. Effective date of merger: (enter month day, year)
1. Name of plan being merged into this Plan:

Additional Effective Dates

- l. [] Cessation. The Participating Employer is ceasing its participation in the Plan effective as of:
m. [] Special effective dates:

D. ALLOCATION OF CONTRIBUTIONS AND FORFEITURES

Contributions and Forfeitures will be allocated together for Participating Employers (that are Affiliated Employers) unless a selection is made below (select all that apply at n. - p.; leave blank if none apply)

- n. [] Contributions (other than matching contributions) made by the Participating Employer will only be allocated to Participants employed by such Participating Employer.
o. [] The Participating Employer may make a separate matching contribution on behalf of Participants employed by such Participating Employer.
p. [] Forfeitures of amounts attributable to a Participating Employer will only be used for the benefit of the Participants of such Participating Employer.

PARTICIPATING EMPLOYER: Resa Service, LLC

By: [Signature]

10/12/2021 DATE SIGNED

SIGNATORY EMPLOYER: RESA Power Solutions, LLC

By: [Signature]

10/12/2021 DATE SIGNED

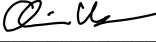
ADOPTING RESOLUTION

The undersigned authorized representative of **Resa Service, LLC** (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on the date specified below, and that such resolutions have not been modified or rescinded as of the signature date below:

RESOLVED, that the form of the Participation Agreement of Resa Service, LLC, a Participating Employer, which evidences the adoption of the amended 401(k) Profit Sharing Plan and Trust sponsored by RESA Power Solutions, LLC is hereby approved and adopted and that an authorized representative of the Participating Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Participation Agreement.

The undersigned further certifies that attached hereto are true copies of RESA Power Solutions, LLC 401(k) Profit Sharing Plan and Trust as amended and restated, the Summary Plan Description and the Funding Policy and Method which are hereby approved and adopted.

Date: 10/12/2021

By: 
Chris Weaver CFO
[print name/title]

**SUMMARY PLAN DESCRIPTION
MATERIAL MODIFICATIONS**

**I
INTRODUCTION**

This is a Summary of Material Modifications regarding the RESA Power Solutions, LLC 401(k) Profit Sharing Plan and Trust ("Plan"). Unless stated otherwise, the modifications described in this summary are effective as of October 1, 2021. This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description ("SPD") previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

**II
SUMMARY OF CHANGES**

1. Early Retirement Date

Your Early Retirement Date is the first day of the month coinciding with or next following the date you have attained age 55 (early retirement age). You may elect to retire when you reach your Early Retirement Date.

Payment of benefits. If you are employed on the date you attain your early retirement age, you will become 100% vested in all of your accounts under the Plan. However, the payment of benefits generally will not begin until you actually retire after reaching your Early Retirement Date. In such event, a distribution will be made, at your election, as soon as administratively feasible. However, if you retire after reaching your Early Retirement Date but prior to your Normal Retirement Date and the value of your account balance does not exceed \$1,000, then a distribution of your account balance will be made to you, regardless of whether you consent to receive it.

2. Participating Employers

The Plan allows other employers to adopt its provisions. Other Employers who have adopted the provisions of the Plan are:

Power Plus Engineering, Inc.
38-2750649

HMT, Inc.
16-1500344

Resa Service, LLC
82-4161215