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

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

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)

Part II Basic Plan Information—enter all requested information

1a Name of plan
GREEN MOUNTAIN CORP 401 (K) PROFIT SHARING PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1996

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)
GREEN MOUNTAIN CORPORATION

2901 W OAKLAND PARK BLVD STE B12
OAKLAND PARK, FL 33311-1243

2b Employer Identification Number (EIN) 59-1565932

2c Plan Sponsor's telephone number 954-484-7800

2d Business code (see instructions) 451110

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.	10/12/2020	WHITNEY STORICK
	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

3a Plan administrator's name and address [X] 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**	93
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	93
a(2) Total number of active participants at the end of the plan year	**6a(2)**	133
b Retired or separated participants receiving benefits	**6b**	3
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	136
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	136
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	133
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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 2J 2K 2F 2G 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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) [X] **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) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] 0 **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 2019 Form M-1 annual report. If the plan was not required to file the 2019 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 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

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
GREEN MOUNTAIN CORP 401 (K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GREEN MOUNTAIN CORPORATION

D Employer Identification Number (EIN)
59-1565932

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	254304	211518
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	64895	45407
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1338790	1822898
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	1657989	2079823
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1657989	2079823

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)	19354	
	(B) Participants	2a(1)(B)	157960	
	(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)		177314
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(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)	2769	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2769
	(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)	59162	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		59162
	(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		263600
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		502845
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	76634	
(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)		76634
f Corrective distributions (see instructions)	2f		85
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	4292	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		4292
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		81011
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		421834
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) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [ ] Yes [X] No

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

(1) Name: STEPHEN J. BELLEME JR CPA PA **(2)** EIN: 46-1269288

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:

		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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
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	

			Yes	No	Amount
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?	4e	X		270000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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.)	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 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.)

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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
GREEN MOUNTAIN CORP 401 (K) PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GREEN MOUNTAIN CORPORATION

D Employer Identification Number (EIN)
59-1565932

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): 16-1470238

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**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_____

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
AS OF DECEMBER 31, 2019 AND 2018 AND FOR THE YEAR ENDED DECEMBER 31, 2019

TOGETHER WITH REPORT OF INDEPENDENT AUDITOR

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
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Note: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Trustee of
The Green Mountain Corporation 401(k) Profit Sharing Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Green Mountain Corporation 401(k) Profit Sharing Plan & Trust ("the Plan"), which comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2019, the related statement of changes in net assets available for benefits – modified cash basis for the year then ended, and the related notes to the financial statements – modified cash basis.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 2019 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2019 financial statements.

Basis for Disclaimer of Opinion on the 2019 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Mid Atlantic Trust Company ("MATC") and Massachusetts Mutual Life Insurance Company ("MassMutual"), the trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that MassMutual held the Plan's investment assets and executed investment transactions from September 1, 2019, to December 31, 2019, and that MATC held the Plan's investment assets and executed investment transactions as of December 31, 2018, and for the period January 1, 2019, to August 31, 2019. The plan administrator has obtained certifications from the trustees as of and for the year ended December 31, 2019 that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion on the 2019 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2019 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2019 financial statements. Accordingly, we do not express an opinion on the 2019 financial statements.

Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the method of accounting. The financial statements have been prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters—Report on Supplemental Schedule and Report on 2018 Financial Statements

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2019, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required

part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2019 Financial Statements paragraph, we do not express an opinion on the supplemental schedule referred to above.

We have audited the accompanying statement of net assets available for benefits – modified cash basis of The Green Mountain Corporation 401(k) Profit Sharing Plan & Trust ("the Plan") as of December 31, 2018, and in our report dated October 1, 2019, we expressed our opinion that such financial statement presents fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2018, and changes in its net assets available for benefits for the year then ended in accordance with the modified cash basis of accounting.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2019 Financial Statements

The form and content of the information included in the 2019 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Stephen J Belleme Jr., C.P.A., P.A.

Stephen J Belleme Jr CPA

Pembroke Pines, FL
October 12, 2020

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
DECEMBER 31, 2019 AND 2018

	2019	2018
Investments, at fair value	2,034,417	$ 1,593,095
Notes Receivable from participants	45,407	64,895
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,079,824	$ 1,657,990

The accompanying notes to financial statements – modified cash basis are an integral part of these statements.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
YEAR END DECEMBER 31, 2019

ADDITIONS (DECREASES) IN NET ASSETS ATTRIBUTED TO:

	Year Ended December 31, 2019
Investments Income:	
Net investment appreciation	$ 263,600
Dividend income	59,162
Interest income on notes receivable from participants	2,769
Total investment income (loss)	325,531
Contributions:	
Participants'	157,960
Employer's	19,354
Total contributions	177,314
Total additions	502,845
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	76,719
Administrative expenses	4,292
Total deductions	81,012
NET INCREASE IN NET ASSETS	421,834
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	1,657,990
End of year	$ 2,079,824

The accompanying notes to financial statements – modified cash basis are an integral part of these statements.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2019 AND 2018

NOTE 1 – DESCRIPTION OF THE PLAN AND SIGNIFICANT ACCOUNTING POLICIES

The following description of The Green Mountain Corporation ("Company") 401(k) Profit Sharing Plan and Trust ("the Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

GENERAL – The Plan is a defined contribution plan; an amendment was adopted during the period to allow eligibility for all employees of the Company who provide at least 250 hours of service during the plan year and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was restated January 1, 2014; there were no changes to the Plan.

BASIS OF ACCOUNTING – The financial statements of the Plan are prepared on a modified cash basis of accounting for receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). This basis of presentation differs from GAAP in that employee and employer contributions are recorded when transferred to the Plan. Benefit payments to participants are recorded upon distribution. Purchases and sales of securities are recorded on a trade date basis. Dividends and interest are recorded monthly as received. The accompanying financial statements are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

CONTRIBUTIONS – Participants may contribute up to 96% of their annual compensation, as defined in the Plan. Participants self-direct the investment of their contributions into various investment options offered by the Plan. The Company contributes a matching contribution of 20% of the elective deferrals, not to exceed 4%, to the Plan.

PARTICIPANT ACCOUNTS – Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings, and (c) administrative expenses, if applicable.

VESTING – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. On termination of service for death or permanent disability, a participant becomes vested 100%.

NOTES RECEIVABLE FROM PARTICIPANT – Notes receivable from participants are measured at their unpaid principal balance. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2019,

and 2018, no allowance for credit losses has been recorded. If a participant does not make loan repayments and management considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the Plan document. In 2019, a participant defaulted on a loan and forfeited unpaid principal in the amount of $19.49 to the Plan. As of December 31, 2019, eight loans were outstanding with interest rates ranging from 4.5% to 6.5%. The related maturity dates range from September 4, 2020 to November 23, 2022.

PAYMENT OF BENEFITS – On termination of service due to death, disability or retirement, a participant receives a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant receives the value of the vested interest in his or her account as a lump-sum distribution. In 2019, a corrective distribution of $85.43 was made to refund a 2018 highly compensated employee excess contribution.

INVESTMENT OF CONTRIBUTIONS – The Plan provides participants with a sufficient number of reputable investment vehicles to allow for the participants to save for retirement with a diversified portfolio that is in accordance with their risk tolerance. As of December 31, 2019, contributions to the Plan may be invested at the participants' discretion in the following investment accounts:

AB Global Bond Fund Class Z
American Funds American High-Income Trust Class R-6
American Funds American Mutual Fund Class R-6
American Funds EuroPacific Growth Fund Class R-6
American Funds Mortgage Fund Class R-6
American Funds New Perspective Fund Class R-6
American Funds New World Class R-6
BlackRock Health Sciences Opportunities Port Class K
Columbia Contrarian Core Fund Class I-3
Columbia Seligman Communications and Information Fund Inst3
Columbia Seligman Global Technology Fund Class I-3
Columbia Small-Cap Growth Class I Inst3
DFA International Value Portfolio Institutional Class I
DFA Real Estate Securities Class I
Fixed Account
Franklin Small-Cap Value Fund Class R-6
IndexSelect Aggressive 2025 Fund Class I
IndexSelect Aggressive 2035 Fund Class I

IndexSelect Aggressive 2045 Fund Class I
IndexSelect Aggressive 2055 Fund Class I
IndexSelect Aggressive Retirement Fund Class I
IndexSelect Conservative 2025 Fund Class I
IndexSelect Conservative 2035 Fund Class I
IndexSelect Conservative 2045 Fund Class I
IndexSelect Conservative 2055 Fund Class I
IndexSelect Conservative Retirement Fund Class I
IndexSelect Moderate 2025 Fund Class I
IndexSelect Moderate 2035 Fund Class I
IndexSelect Moderate 2045 Fund Class I
IndexSelect Moderate 2055 Fund Class I
IndexSelect Moderate Retirement Fund Class I
Invesco Oppenheimer Global Opportunities Fund Class R-6
Lord Abbett Floating Rate Fund Class R-6
Lord Abbett Short Duration Income Fund Class R-6
MFS Mid Cap Value Fund Class R-6
MFS Technology Fund Class R-6
PIMCO Income Fund Institutional Class
PIMCO StocksPLUS International Fund (U.S. Dollar-Hedged) Institutional Class
Premier Barings Core Bond I
Select Trowe Price /Frontier Mid Cap Growth I
Select Trowe Price Blue Chip Growth I
Select Trowe Price/Brandywine Diversified Value I
Vanguard 500 Index Fund Admiral Shares
Vanguard Growth Index Fund Admiral Shares
Vanguard Mid-Cap Index Fund Admiral Shares
Vanguard Small-Cap Growth Index Fund Admiral Shares
Vanguard Small-Cap Index Fund Admiral Shares
Vanguard Total Bond Market Index Fund Admiral Shares
Vanguard Total International Stock Index Admiral Shares

FORFEITED ACCOUNTS – As of December 31, 2018, forfeited accounts were $60.38. In 2019, benefit payments totaling $598.23 were forfeited to the Plan. Net investment appreciation attributable to forfeitures amounted to $1.90. Forfeitures totaling $60.26 were allocated to plan participants. An additional $580.38 in forfeitures were used to pay administrative expenses. As a result, the ending forfeiture balance as of December 31, 2019 was $19.87. The account will be used to reduce future employer contributions or pay administrative expenses.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2019 AND 2018

ADMINISTRATIVE EXPENSES – Administrative costs paid by the Plan in 2019 totaled $4,292. These were limited to contract administrator fees, distribution fees, and loan administration fees.

INVESTMENT VALUATION AND INCOME RECOGNITION – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Dividends and interest are reported when received. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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

NOTE 2 – INFORMATION CERTIFIED BY THE PLAN TRUSTEE (UNAUDITED)

The following information included in the accompanying financial statements as of December 31, 2019 and for the year ended December 31, 2019 and the supplemental schedule as of December 31, 2019 was obtained from data that has been prepared and certified to as complete and accurate by Mid Atlantic Trust Company and MassMutual, the Trustees, as permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

	2019
Investments, at fair value	2,034,417
Notes Receivable from participants	45,407
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,079,824

	Year Ended December 31, 2019
Investments Income:	
Net investment appreciation	$ 263,600
Dividend income	59,162
Interest income on notes receivable from participants	2,769
Total investment income (loss)	325,531

NOTE 3 – FAIR VALUE MEASUREMENT ANALYSIS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest prior to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB Topic 820 are described as follows:

Level 1 – The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan as of December 31, 2018 were open-end mutual funds registered with the U.S. Securities and Exchange Commission.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: a. Quoted prices for similar assets or liabilities in active markets b. Quoted prices for identical or similar assets or liabilities in inactive markets c. Inputs other than quoted prices that are observable for the asset or liability d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs that are unobservable inputs for the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2019 and December 31, 2018.

Pooled Separate Investment Accounts (SIAs) are valued at fair value based upon the net asset value of the underlying mutual fund or common collective trust investment. Fixed Income Account is valued based upon an actuarial formula of liquidation value as defined under the terms of the contract. This relates to the investment asset values as of December 31, 2019.

Mutual and bond funds are valued at the net asset value, quoted market prices, of shares held by the Plan at year-end. Interest bearing cash is valued at cash balances. This relates to the investment asset values as of December 31, 2018.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair market values as of December 31, 2019:

	Total	Level 1	Level 2	Level 3
Pooled Separate Investment Accounts (SIAs)	$1,822,899	$ -	$1,822,899	$ -
Fixed Income Account	211,518	-	211,518	-
Total	$2,034,417	$ -	$2,034,417	$ -

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair market values as of December 31, 2018:

	Total	Level 1	Level 2	Level 3
Cash - Interest bearing	$ 254,304	$ -	$ 254,304	$ -
Mutual and bond funds	1,338,791	1,338,791	-	-
Total	$1,593,095	$1,338,791	$ 254,304	$ -

NOTE 4 – PLAN TERMINATION

Although it has not expressed any interest to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 5 – RISKS AND UNCERTAINTIES

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

NOTE 6 – RELATED-PARTY AND PARTIES IN INTEREST TRANSACTIONS

On July 12, 2019, Company management switched payroll providers from Paychex to Paycom. On September 1, 2019, the Plan's investments were transitioned to a new trustee and custodian, MassMutual. In conjunction with these changes, the recordkeeping and administrative services provider was changed from Paychex to The Storick Group. Prior to this transition, the Plan's investments were held by the Plan custodian Merrill Lynch Wealth Investments, a Bank of America Corporation, and the Plan's trustee was Mid Atlantic Trust Company. Notes receivable from

participants are considered party-in-interest transactions. In addition, MassMutual either manages or comanages the following funds and as such are also considered parties-in-interest.

Premier Barings Core Bond I
Select Trowe Price /Frontier Mid Cap Growth I
Select Trowe Price Blue Chip Growth I
Select Trowe Price/Brandywine Diversified Value I

NOTE 7 – TAX STATUS

The IRS has determined and informed the Plan sponsor by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination Letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

NOTE 8 – SUBSEQUENT EVENTS

The Plan's management has evaluated events and transactions occurring subsequent to December 31, 2019 through October 12, 2020, which is the date the financial statements were issued. Subsequent events occurring after this date have not been evaluated by the Plan.

In December 2019, coronavirus disease 2019 ("COVID-19") was first reported in Wuhan, China, and on March 11, 2020, the World Health Organization declared COVID-19 a pandemic. In recent months, the COVID-19 outbreak has spread globally and has led governments and other authorities around the world, including federal, state, and local authorities in the United States, to impose measures intended to reduce its spread, including restrictions on freedom of movement and business operations such as travel bans, border closings, business limitations, quarantines, and shelter-in-place orders. These measures may remain in place for a significant amount of time. This pandemic has adversely affected global economic activity and greatly contributed to significant deterioration and instability in financial markets. We cannot predict the duration of the pandemic, the duration or escalation of responses taken to reduce its spread, or the length or severity of disruption to global markets. Because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity cannot be determined at this time.

In response to the COVID-19 pandemic, in March 2020, the Coronavirus Aid, Relief and Economic Security ("CARES") Act was enacted and signed into law. Certain provisions of the CARES Act allow defined contribution plans to, among other things, waive required minimum distributions otherwise required to be paid in calendar year 2020. The CARES Act also permits tax-advantaged withdrawals and the suspension of certain loan repayments by certain participants affected by COVID-19. The Plan has been administered to permit such withdrawals and loan repayment suspensions.

The Company has been in business for over 60 years and has thrived in spite of prior economic crises. To combat the effects of the 2020 economic downturn, the Company participated in the CARES Act Paycheck Protection Program. In addition, the Company scaled back its inventory purchases in anticipation of a potential decline in revenue during the 2020-2021 Winter season. As a result, the Company continues to operate as a going concern.

In September 2020, MassMutual and Empower announced that they have entered into a definitive agreement in which Empower has agreed to acquire MassMutual's retirement plan business. Between the date of the financial statements and the planned close of this acquisition, expected in the fourth quarter of 2020, there will be no changes to the way MassMutual conducts its day-to-day business. In the coming months, MassMutual will work with Empower's leadership team on an integration plan to ensure a smooth transition and timely access to Empower's systems and capabilities.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
FORM 5500, SCHEDULE H, PART IV, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(MODIFIED CASH BASIS)
EIN 59-1565932 PLAN NUMBER 001
DECEMBER 31, 2019

(a)	(b) Identity of issuer	(c) Description of investment	(d) Cost	(e) Current Value
	American Funds American High-Income Trust Class R-6	Pooled SIA	**	59,933
	American Funds American Mutual Fund Class R-6	Pooled SIA	**	197,379
	American Funds EuroPacific Growth Fund Class R-6	Pooled SIA	**	30,507
	American Funds Mortgage Fund Class R-6	Pooled SIA	**	19,747
	American Funds New Perspective Fund Class R-6	Pooled SIA	**	287,012
	American Funds New World Fund Class R-6	Pooled SIA	**	27,727
	DFA International Value Portfolio Institutional Class	Pooled SIA	**	15,466
	IndexSelect Aggressive 2035 Fund Class I	Pooled SIA	**	318
	IndexSelect Aggressive Retirement Fund Class I	Pooled SIA	**	78,581
	IndexSelect Conservative Retirement Fund Class I	Pooled SIA	**	2,220
	IndexSelect Moderate 2025 Fund Class I	Pooled SIA	**	28,597
	IndexSelect Moderate 2035 Fund Class I	Pooled SIA	**	52,504
	IndexSelect Moderate 2045 Fund Class I	Pooled SIA	**	13,151
	IndexSelect Moderate 2055 Fund Class I	Pooled SIA	**	11,980
	IndexSelect Moderate Retirement Fund Class I	Pooled SIA	**	55,625
	Lord Abbett Floating Rate Fund Class R-6	Pooled SIA	**	17,308
	Lord Abbett Short Duration Income Fund Class R-6	Pooled SIA	**	12,505
	MFS Mid Cap Value Fund Class R-6	Pooled SIA	**	13,311
	PIMCO StocksPLUS International Fund (U.S. Dollar-Hedged) Institutional Class	Pooled SIA	**	42,018
*	Premier Barings Core Bond I	Pooled SIA	**	86,872
*	Select Trowe Price /Front Mid Cap Growth I	Pooled SIA	**	60,294
*	Select Trowe Price Blue Chip Growth I	Pooled SIA	**	208,141
*	Select Trowe Price/Brandywine Diversified Value I	Pooled SIA	**	46,202
	Vanguard 500 Index Fund Admiral Shares	Pooled SIA	**	68,473
	Vanguard Growth Index Fund Admiral Shares	Pooled SIA	**	63,959
	Vanguard Mid-Cap Index Fund Admiral Shares	Pooled SIA	**	6,246
	Vanguard Small-Cap Growth Index Fund Admiral Shares	Pooled SIA	**	222,409
	Vanguard Small-Cap Index Fund Admiral Shares	Pooled SIA	**	3,434
	Vanguard Total Bond Market Index Fund Admiral Shares	Pooled SIA	**	75,124
	Vanguard Total International Stock Index Admiral Shares	Pooled SIA	**	15,857
	Talcott Resolution Life Insurance Company Fixed Account	Fixed Income Account	**	211,518
				2,034,417

*	Participant Loans	Interest rates between 4.5% and 6.5% Maturing no later than November 2022	0	45,407

2,079,824

* Represents a party-in-interest

** Column (d) cost information is not presented as these are participant directed investments.

This schedule was prepared from data obtained and certified by MassMutual.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
AS OF DECEMBER 31, 2019 AND 2018 AND FOR THE YEAR ENDED DECEMBER 31, 2019

TOGETHER WITH REPORT OF INDEPENDENT AUDITOR

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
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Note: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Trustee of
The Green Mountain Corporation 401(k) Profit Sharing Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Green Mountain Corporation 401(k) Profit Sharing Plan & Trust ("the Plan"), which comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2019, the related statement of changes in net assets available for benefits – modified cash basis for the year then ended, and the related notes to the financial statements – modified cash basis.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 2019 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2019 financial statements.

Basis for Disclaimer of Opinion on the 2019 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Mid Atlantic Trust Company ("MATC") and Massachusetts Mutual Life Insurance Company ("MassMutual"), the trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that MassMutual held the Plan's investment assets and executed investment transactions from September 1, 2019, to December 31, 2019, and that MATC held the Plan's investment assets and executed investment transactions as of December 31, 2018, and for the period January 1, 2019, to August 31, 2019. The plan administrator has obtained certifications from the trustees as of and for the year ended December 31, 2019 that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion on the 2019 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2019 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2019 financial statements. Accordingly, we do not express an opinion on the 2019 financial statements.

Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the method of accounting. The financial statements have been prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters—Report on Supplemental Schedule and Report on 2018 Financial Statements

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2019, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required

part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2019 Financial Statements paragraph, we do not express an opinion on the supplemental schedule referred to above.

We have audited the accompanying statement of net assets available for benefits – modified cash basis of The Green Mountain Corporation 401(k) Profit Sharing Plan & Trust ("the Plan") as of December 31, 2018, and in our report dated October 1, 2019, we expressed our opinion that such financial statement presents fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2018, and changes in its net assets available for benefits for the year then ended in accordance with the modified cash basis of accounting.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2019 Financial Statements

The form and content of the information included in the 2019 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Stephen J Belleme Jr., C.P.A., P.A.

Stephen J Belleme Jr CPA

Pembroke Pines, FL
October 12, 2020

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
DECEMBER 31, 2019 AND 2018

	2019	2018
Investments, at fair value	2,034,417	$ 1,593,095
Notes Receivable from participants	45,407	64,895
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,079,824	$ 1,657,990

The accompanying notes to financial statements – modified cash basis are an integral part of these statements.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
YEAR END DECEMBER 31, 2019

ADDITIONS (DECREASES) IN NET ASSETS ATTRIBUTED TO:

	Year Ended December 31, 2019
Investments Income:	
Net investment appreciation	$ 263,600
Dividend income	59,162
Interest income on notes receivable from participants	2,769
Total investment income (loss)	325,531
Contributions:	
Participants'	157,960
Employer's	19,354
Total contributions	177,314
Total additions	502,845
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	76,719
Administrative expenses	4,292
Total deductions	81,012
NET INCREASE IN NET ASSETS	421,834
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	1,657,990
End of year	$ 2,079,824

The accompanying notes to financial statements – modified cash basis are an integral part of these statements.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2019 AND 2018

NOTE 1 – DESCRIPTION OF THE PLAN AND SIGNIFICANT ACCOUNTING POLICIES

The following description of The Green Mountain Corporation ("Company") 401(k) Profit Sharing Plan and Trust ("the Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

GENERAL – The Plan is a defined contribution plan; an amendment was adopted during the period to allow eligibility for all employees of the Company who provide at least 250 hours of service during the plan year and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was restated January 1, 2014; there were no changes to the Plan.

BASIS OF ACCOUNTING – The financial statements of the Plan are prepared on a modified cash basis of accounting for receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). This basis of presentation differs from GAAP in that employee and employer contributions are recorded when transferred to the Plan. Benefit payments to participants are recorded upon distribution. Purchases and sales of securities are recorded on a trade date basis. Dividends and interest are recorded monthly as received. The accompanying financial statements are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

CONTRIBUTIONS – Participants may contribute up to 96% of their annual compensation, as defined in the Plan. Participants self-direct the investment of their contributions into various investment options offered by the Plan. The Company contributes a matching contribution of 20% of the elective deferrals, not to exceed 4%, to the Plan.

PARTICIPANT ACCOUNTS – Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings, and (c) administrative expenses, if applicable.

VESTING – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. On termination of service for death or permanent disability, a participant becomes vested 100%.

NOTES RECEIVABLE FROM PARTICIPANT – Notes receivable from participants are measured at their unpaid principal balance. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2019,

and 2018, no allowance for credit losses has been recorded. If a participant does not make loan repayments and management considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the Plan document. In 2019, a participant defaulted on a loan and forfeited unpaid principal in the amount of $19.49 to the Plan. As of December 31, 2019, eight loans were outstanding with interest rates ranging from 4.5% to 6.5%. The related maturity dates range from September 4, 2020 to November 23, 2022.

PAYMENT OF BENEFITS – On termination of service due to death, disability or retirement, a participant receives a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant receives the value of the vested interest in his or her account as a lump-sum distribution. In 2019, a corrective distribution of $85.43 was made to refund a 2018 highly compensated employee excess contribution.

INVESTMENT OF CONTRIBUTIONS – The Plan provides participants with a sufficient number of reputable investment vehicles to allow for the participants to save for retirement with a diversified portfolio that is in accordance with their risk tolerance. As of December 31, 2019, contributions to the Plan may be invested at the participants' discretion in the following investment accounts:

AB Global Bond Fund Class Z
American Funds American High-Income Trust Class R-6
American Funds American Mutual Fund Class R-6
American Funds EuroPacific Growth Fund Class R-6
American Funds Mortgage Fund Class R-6
American Funds New Perspective Fund Class R-6
American Funds New World Class R-6
BlackRock Health Sciences Opportunities Port Class K
Columbia Contrarian Core Fund Class I-3
Columbia Seligman Communications and Information Fund Inst3
Columbia Seligman Global Technology Fund Class I-3
Columbia Small-Cap Growth Class I Inst3
DFA International Value Portfolio Institutional Class I
DFA Real Estate Securities Class I
Fixed Account
Franklin Small-Cap Value Fund Class R-6
IndexSelect Aggressive 2025 Fund Class I
IndexSelect Aggressive 2035 Fund Class I

IndexSelect Aggressive 2045 Fund Class I
IndexSelect Aggressive 2055 Fund Class I
IndexSelect Aggressive Retirement Fund Class I
IndexSelect Conservative 2025 Fund Class I
IndexSelect Conservative 2035 Fund Class I
IndexSelect Conservative 2045 Fund Class I
IndexSelect Conservative 2055 Fund Class I
IndexSelect Conservative Retirement Fund Class I
IndexSelect Moderate 2025 Fund Class I
IndexSelect Moderate 2035 Fund Class I
IndexSelect Moderate 2045 Fund Class I
IndexSelect Moderate 2055 Fund Class I
IndexSelect Moderate Retirement Fund Class I
Invesco Oppenheimer Global Opportunities Fund Class R-6
Lord Abbett Floating Rate Fund Class R-6
Lord Abbett Short Duration Income Fund Class R-6
MFS Mid Cap Value Fund Class R-6
MFS Technology Fund Class R-6
PIMCO Income Fund Institutional Class
PIMCO StocksPLUS International Fund (U.S. Dollar-Hedged) Institutional Class
Premier Barings Core Bond I
Select Trowe Price /Frontier Mid Cap Growth I
Select Trowe Price Blue Chip Growth I
Select Trowe Price/Brandywine Diversified Value I
Vanguard 500 Index Fund Admiral Shares
Vanguard Growth Index Fund Admiral Shares
Vanguard Mid-Cap Index Fund Admiral Shares
Vanguard Small-Cap Growth Index Fund Admiral Shares
Vanguard Small-Cap Index Fund Admiral Shares
Vanguard Total Bond Market Index Fund Admiral Shares
Vanguard Total International Stock Index Admiral Shares

FORFEITED ACCOUNTS – As of December 31, 2018, forfeited accounts were $60.38. In 2019, benefit payments totaling $598.23 were forfeited to the Plan. Net investment appreciation attributable to forfeitures amounted to $1.90. Forfeitures totaling $60.26 were allocated to plan participants. An additional $580.38 in forfeitures were used to pay administrative expenses. As a result, the ending forfeiture balance as of December 31, 2019 was $19.87. The account will be used to reduce future employer contributions or pay administrative expenses.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2019 AND 2018

ADMINISTRATIVE EXPENSES – Administrative costs paid by the Plan in 2019 totaled $4,292. These were limited to contract administrator fees, distribution fees, and loan administration fees.

INVESTMENT VALUATION AND INCOME RECOGNITION – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Dividends and interest are reported when received. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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

NOTE 2 – INFORMATION CERTIFIED BY THE PLAN TRUSTEE (UNAUDITED)

The following information included in the accompanying financial statements as of December 31, 2019 and for the year ended December 31, 2019 and the supplemental schedule as of December 31, 2019 was obtained from data that has been prepared and certified to as complete and accurate by Mid Atlantic Trust Company and MassMutual, the Trustees, as permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

	2019
Investments, at fair value	2,034,417
Notes Receivable from participants	45,407
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,079,824

	Year Ended December 31, 2019
Investments Income:	
Net investment appreciation	$ 263,600
Dividend income	59,162
Interest income on notes receivable from participants	2,769
Total investment income (loss)	325,531

NOTE 3 – FAIR VALUE MEASUREMENT ANALYSIS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest prior to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB Topic 820 are described as follows:

Level 1 – The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan as of December 31, 2018 were open-end mutual funds registered with the U.S. Securities and Exchange Commission.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: a. Quoted prices for similar assets or liabilities in active markets b. Quoted prices for identical or similar assets or liabilities in inactive markets c. Inputs other than quoted prices that are observable for the asset or liability d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs that are unobservable inputs for the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2019 and December 31, 2018.

Pooled Separate Investment Accounts (SIAs) are valued at fair value based upon the net asset value of the underlying mutual fund or common collective trust investment. Fixed Income Account is valued based upon an actuarial formula of liquidation value as defined under the terms of the contract. This relates to the investment asset values as of December 31, 2019.

Mutual and bond funds are valued at the net asset value, quoted market prices, of shares held by the Plan at year-end. Interest bearing cash is valued at cash balances. This relates to the investment asset values as of December 31, 2018.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair market values as of December 31, 2019:

	Total	Level 1	Level 2	Level 3
Pooled Separate Investment Accounts (SIAs)	$1,822,899	$ -	$1,822,899	$ -
Fixed Income Account	211,518	-	211,518	-
Total	$2,034,417	$ -	$2,034,417	$ -

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair market values as of December 31, 2018:

	Total	Level 1	Level 2	Level 3
Cash - Interest bearing	$ 254,304	$ -	$ 254,304	$ -
Mutual and bond funds	1,338,791	1,338,791	-	-
Total	$1,593,095	$1,338,791	$ 254,304	$ -

NOTE 4 – PLAN TERMINATION

Although it has not expressed any interest to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 5 – RISKS AND UNCERTAINTIES

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

NOTE 6 – RELATED-PARTY AND PARTIES IN INTEREST TRANSACTIONS

On July 12, 2019, Company management switched payroll providers from Paychex to Paycom. On September 1, 2019, the Plan's investments were transitioned to a new trustee and custodian, MassMutual. In conjunction with these changes, the recordkeeping and administrative services provider was changed from Paychex to The Storick Group. Prior to this transition, the Plan's investments were held by the Plan custodian Merrill Lynch Wealth Investments, a Bank of America Corporation, and the Plan's trustee was Mid Atlantic Trust Company. Notes receivable from

participants are considered party-in-interest transactions. In addition, MassMutual either manages or comanages the following funds and as such are also considered parties-in-interest.

Premier Barings Core Bond I
Select Trowe Price /Frontier Mid Cap Growth I
Select Trowe Price Blue Chip Growth I
Select Trowe Price/Brandywine Diversified Value I

NOTE 7 – TAX STATUS

The IRS has determined and informed the Plan sponsor by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination Letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

NOTE 8 – SUBSEQUENT EVENTS

The Plan's management has evaluated events and transactions occurring subsequent to December 31, 2019 through October 12, 2020, which is the date the financial statements were issued. Subsequent events occurring after this date have not been evaluated by the Plan.

In December 2019, coronavirus disease 2019 ("COVID-19") was first reported in Wuhan, China, and on March 11, 2020, the World Health Organization declared COVID-19 a pandemic. In recent months, the COVID-19 outbreak has spread globally and has led governments and other authorities around the world, including federal, state, and local authorities in the United States, to impose measures intended to reduce its spread, including restrictions on freedom of movement and business operations such as travel bans, border closings, business limitations, quarantines, and shelter-in-place orders. These measures may remain in place for a significant amount of time. This pandemic has adversely affected global economic activity and greatly contributed to significant deterioration and instability in financial markets. We cannot predict the duration of the pandemic, the duration or escalation of responses taken to reduce its spread, or the length or severity of disruption to global markets. Because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity cannot be determined at this time.

In response to the COVID-19 pandemic, in March 2020, the Coronavirus Aid, Relief and Economic Security ("CARES") Act was enacted and signed into law. Certain provisions of the CARES Act allow defined contribution plans to, among other things, waive required minimum distributions otherwise required to be paid in calendar year 2020. The CARES Act also permits tax-advantaged withdrawals and the suspension of certain loan repayments by certain participants affected by COVID-19. The Plan has been administered to permit such withdrawals and loan repayment suspensions.

The Company has been in business for over 60 years and has thrived in spite of prior economic crises. To combat the effects of the 2020 economic downturn, the Company participated in the CARES Act Paycheck Protection Program. In addition, the Company scaled back its inventory purchases in anticipation of a potential decline in revenue during the 2020-2021 Winter season. As a result, the Company continues to operate as a going concern.

In September 2020, MassMutual and Empower announced that they have entered into a definitive agreement in which Empower has agreed to acquire MassMutual's retirement plan business. Between the date of the financial statements and the planned close of this acquisition, expected in the fourth quarter of 2020, there will be no changes to the way MassMutual conducts its day-to-day business. In the coming months, MassMutual will work with Empower's leadership team on an integration plan to ensure a smooth transition and timely access to Empower's systems and capabilities.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
FORM 5500, SCHEDULE H, PART IV, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(MODIFIED CASH BASIS)
EIN 59-1565932 PLAN NUMBER 001
DECEMBER 31, 2019

(a)	(b) Identity of issuer	(c) Description of investment	(d) Cost	(e) Current Value
	American Funds American High-Income Trust Class R-6	Pooled SIA	**	59,933
	American Funds American Mutual Fund Class R-6	Pooled SIA	**	197,379
	American Funds EuroPacific Growth Fund Class R-6	Pooled SIA	**	30,507
	American Funds Mortgage Fund Class R-6	Pooled SIA	**	19,747
	American Funds New Perspective Fund Class R-6	Pooled SIA	**	287,012
	American Funds New World Fund Class R-6	Pooled SIA	**	27,727
	DFA International Value Portfolio Institutional Class	Pooled SIA	**	15,466
	IndexSelect Aggressive 2035 Fund Class I	Pooled SIA	**	318
	IndexSelect Aggressive Retirement Fund Class I	Pooled SIA	**	78,581
	IndexSelect Conservative Retirement Fund Class I	Pooled SIA	**	2,220
	IndexSelect Moderate 2025 Fund Class I	Pooled SIA	**	28,597
	IndexSelect Moderate 2035 Fund Class I	Pooled SIA	**	52,504
	IndexSelect Moderate 2045 Fund Class I	Pooled SIA	**	13,151
	IndexSelect Moderate 2055 Fund Class I	Pooled SIA	**	11,980
	IndexSelect Moderate Retirement Fund Class I	Pooled SIA	**	55,625
	Lord Abbett Floating Rate Fund Class R-6	Pooled SIA	**	17,308
	Lord Abbett Short Duration Income Fund Class R-6	Pooled SIA	**	12,505
	MFS Mid Cap Value Fund Class R-6	Pooled SIA	**	13,311
	PIMCO StocksPLUS International Fund (U.S. Dollar-Hedged) Institutional Class	Pooled SIA	**	42,018
*	Premier Barings Core Bond I	Pooled SIA	**	86,872
*	Select Trowe Price /Front Mid Cap Growth I	Pooled SIA	**	60,294
*	Select Trowe Price Blue Chip Growth I	Pooled SIA	**	208,141
*	Select Trowe Price/Brandywine Diversified Value I	Pooled SIA	**	46,202
	Vanguard 500 Index Fund Admiral Shares	Pooled SIA	**	68,473
	Vanguard Growth Index Fund Admiral Shares	Pooled SIA	**	63,959
	Vanguard Mid-Cap Index Fund Admiral Shares	Pooled SIA	**	6,246
	Vanguard Small-Cap Growth Index Fund Admiral Shares	Pooled SIA	**	222,409
	Vanguard Small-Cap Index Fund Admiral Shares	Pooled SIA	**	3,434
	Vanguard Total Bond Market Index Fund Admiral Shares	Pooled SIA	**	75,124
	Vanguard Total International Stock Index Admiral Shares	Pooled SIA	**	15,857
	Talcott Resolution Life Insurance Company Fixed Account	Fixed Income Account	**	211,518
				2,034,417

*	Participant Loans	Interest rates between 4.5% and 6.5% Maturing no later than November 2022	0	45,407

2,079,824

* Represents a party-in-interest

** Column (d) cost information is not presented as these are participant directed investments.

This schedule was prepared from data obtained and certified by MassMutual.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
AS OF DECEMBER 31, 2019 AND 2018 AND FOR THE YEAR ENDED DECEMBER 31, 2019

TOGETHER WITH REPORT OF INDEPENDENT AUDITOR

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
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DECEMBER 31, 2019 AND 2018

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

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Trustee of
The Green Mountain Corporation 401(k) Profit Sharing Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Green Mountain Corporation 401(k) Profit Sharing Plan & Trust ("the Plan"), which comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2019, the related statement of changes in net assets available for benefits – modified cash basis for the year then ended, and the related notes to the financial statements – modified cash basis.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 2019 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2019 financial statements.

Basis for Disclaimer of Opinion on the 2019 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Mid Atlantic Trust Company ("MATC") and Massachusetts Mutual Life Insurance Company ("MassMutual"), the trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that MassMutual held the Plan's investment assets and executed investment transactions from September 1, 2019, to December 31, 2019, and that MATC held the Plan's investment assets and executed investment transactions as of December 31, 2018, and for the period January 1, 2019, to August 31, 2019. The plan administrator has obtained certifications from the trustees as of and for the year ended December 31, 2019 that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion on the 2019 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2019 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2019 financial statements. Accordingly, we do not express an opinion on the 2019 financial statements.

Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the method of accounting. The financial statements have been prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters—Report on Supplemental Schedule and Report on 2018 Financial Statements

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2019, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required

part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2019 Financial Statements paragraph, we do not express an opinion on the supplemental schedule referred to above.

We have audited the accompanying statement of net assets available for benefits – modified cash basis of The Green Mountain Corporation 401(k) Profit Sharing Plan & Trust ("the Plan") as of December 31, 2018, and in our report dated October 1, 2019, we expressed our opinion that such financial statement presents fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2018, and changes in its net assets available for benefits for the year then ended in accordance with the modified cash basis of accounting.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2019 Financial Statements

The form and content of the information included in the 2019 financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Stephen J Belleme Jr., C.P.A., P.A.

Stephen J Belleme Jr CPA

Pembroke Pines, FL
October 12, 2020

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
DECEMBER 31, 2019 AND 2018

	2019	2018
Investments, at fair value	2,034,417	$ 1,593,095
Notes Receivable from participants	45,407	64,895
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,079,824	$ 1,657,990

The accompanying notes to financial statements – modified cash basis are an integral part of these statements.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
YEAR END DECEMBER 31, 2019

ADDITIONS (DECREASES) IN NET ASSETS ATTRIBUTED TO:

	Year Ended December 31, 2019
Investments Income:	
Net investment appreciation	$ 263,600
Dividend income	59,162
Interest income on notes receivable from participants	2,769
Total investment income (loss)	325,531
Contributions:	
Participants'	157,960
Employer's	19,354
Total contributions	177,314
Total additions	502,845
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	76,719
Administrative expenses	4,292
Total deductions	81,012
NET INCREASE IN NET ASSETS	421,834
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	1,657,990
End of year	$ 2,079,824

The accompanying notes to financial statements – modified cash basis are an integral part of these statements.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2019 AND 2018

NOTE 1 – DESCRIPTION OF THE PLAN AND SIGNIFICANT ACCOUNTING POLICIES

The following description of The Green Mountain Corporation ("Company") 401(k) Profit Sharing Plan and Trust ("the Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

GENERAL – The Plan is a defined contribution plan; an amendment was adopted during the period to allow eligibility for all employees of the Company who provide at least 250 hours of service during the plan year and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was restated January 1, 2014; there were no changes to the Plan.

BASIS OF ACCOUNTING – The financial statements of the Plan are prepared on a modified cash basis of accounting for receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). This basis of presentation differs from GAAP in that employee and employer contributions are recorded when transferred to the Plan. Benefit payments to participants are recorded upon distribution. Purchases and sales of securities are recorded on a trade date basis. Dividends and interest are recorded monthly as received. The accompanying financial statements are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

CONTRIBUTIONS – Participants may contribute up to 96% of their annual compensation, as defined in the Plan. Participants self-direct the investment of their contributions into various investment options offered by the Plan. The Company contributes a matching contribution of 20% of the elective deferrals, not to exceed 4%, to the Plan.

PARTICIPANT ACCOUNTS – Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and, (b) Plan earnings, and (c) administrative expenses, if applicable.

VESTING – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. On termination of service for death or permanent disability, a participant becomes vested 100%.

NOTES RECEIVABLE FROM PARTICIPANT – Notes receivable from participants are measured at their unpaid principal balance. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2019,

and 2018, no allowance for credit losses has been recorded. If a participant does not make loan repayments and management considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the Plan document. In 2019, a participant defaulted on a loan and forfeited unpaid principal in the amount of $19.49 to the Plan. As of December 31, 2019, eight loans were outstanding with interest rates ranging from 4.5% to 6.5%. The related maturity dates range from September 4, 2020 to November 23, 2022.

PAYMENT OF BENEFITS – On termination of service due to death, disability or retirement, a participant receives a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant receives the value of the vested interest in his or her account as a lump-sum distribution. In 2019, a corrective distribution of $85.43 was made to refund a 2018 highly compensated employee excess contribution.

INVESTMENT OF CONTRIBUTIONS – The Plan provides participants with a sufficient number of reputable investment vehicles to allow for the participants to save for retirement with a diversified portfolio that is in accordance with their risk tolerance. As of December 31, 2019, contributions to the Plan may be invested at the participants' discretion in the following investment accounts:

AB Global Bond Fund Class Z
American Funds American High-Income Trust Class R-6
American Funds American Mutual Fund Class R-6
American Funds EuroPacific Growth Fund Class R-6
American Funds Mortgage Fund Class R-6
American Funds New Perspective Fund Class R-6
American Funds New World Class R-6
BlackRock Health Sciences Opportunities Port Class K
Columbia Contrarian Core Fund Class I-3
Columbia Seligman Communications and Information Fund Inst3
Columbia Seligman Global Technology Fund Class I-3
Columbia Small-Cap Growth Class I Inst3
DFA International Value Portfolio Institutional Class I
DFA Real Estate Securities Class I
Fixed Account
Franklin Small-Cap Value Fund Class R-6
IndexSelect Aggressive 2025 Fund Class I
IndexSelect Aggressive 2035 Fund Class I

IndexSelect Aggressive 2045 Fund Class I
IndexSelect Aggressive 2055 Fund Class I
IndexSelect Aggressive Retirement Fund Class I
IndexSelect Conservative 2025 Fund Class I
IndexSelect Conservative 2035 Fund Class I
IndexSelect Conservative 2045 Fund Class I
IndexSelect Conservative 2055 Fund Class I
IndexSelect Conservative Retirement Fund Class I
IndexSelect Moderate 2025 Fund Class I
IndexSelect Moderate 2035 Fund Class I
IndexSelect Moderate 2045 Fund Class I
IndexSelect Moderate 2055 Fund Class I
IndexSelect Moderate Retirement Fund Class I
Invesco Oppenheimer Global Opportunities Fund Class R-6
Lord Abbett Floating Rate Fund Class R-6
Lord Abbett Short Duration Income Fund Class R-6
MFS Mid Cap Value Fund Class R-6
MFS Technology Fund Class R-6
PIMCO Income Fund Institutional Class
PIMCO StocksPLUS International Fund (U.S. Dollar-Hedged) Institutional Class
Premier Barings Core Bond I
Select Trowe Price /Frontier Mid Cap Growth I
Select Trowe Price Blue Chip Growth I
Select Trowe Price/Brandywine Diversified Value I
Vanguard 500 Index Fund Admiral Shares
Vanguard Growth Index Fund Admiral Shares
Vanguard Mid-Cap Index Fund Admiral Shares
Vanguard Small-Cap Growth Index Fund Admiral Shares
Vanguard Small-Cap Index Fund Admiral Shares
Vanguard Total Bond Market Index Fund Admiral Shares
Vanguard Total International Stock Index Admiral Shares

FORFEITED ACCOUNTS – As of December 31, 2018, forfeited accounts were $60.38. In 2019, benefit payments totaling $598.23 were forfeited to the Plan. Net investment appreciation attributable to forfeitures amounted to $1.90. Forfeitures totaling $60.26 were allocated to plan participants. An additional $580.38 in forfeitures were used to pay administrative expenses. As a result, the ending forfeiture balance as of December 31, 2019 was $19.87. The account will be used to reduce future employer contributions or pay administrative expenses.

THE GREEN MOUNTAIN CORPORATION
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NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
DECEMBER 31, 2019 AND 2018

ADMINISTRATIVE EXPENSES – Administrative costs paid by the Plan in 2019 totaled $4,292. These were limited to contract administrator fees, distribution fees, and loan administration fees.

INVESTMENT VALUATION AND INCOME RECOGNITION – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Dividends and interest are reported when received. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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

NOTE 2 – INFORMATION CERTIFIED BY THE PLAN TRUSTEE (UNAUDITED)

The following information included in the accompanying financial statements as of December 31, 2019 and for the year ended December 31, 2019 and the supplemental schedule as of December 31, 2019 was obtained from data that has been prepared and certified to as complete and accurate by Mid Atlantic Trust Company and MassMutual, the Trustees, as permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

	2019
Investments, at fair value	2,034,417
Notes Receivable from participants	45,407
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,079,824

	Year Ended December 31, 2019
Investments Income:	
Net investment appreciation	$ 263,600
Dividend income	59,162
Interest income on notes receivable from participants	2,769
Total investment income (loss)	325,531

NOTE 3 – FAIR VALUE MEASUREMENT ANALYSIS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest prior to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB Topic 820 are described as follows:

Level 1 – The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan as of December 31, 2018 were open-end mutual funds registered with the U.S. Securities and Exchange Commission.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: a. Quoted prices for similar assets or liabilities in active markets b. Quoted prices for identical or similar assets or liabilities in inactive markets c. Inputs other than quoted prices that are observable for the asset or liability d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs that are unobservable inputs for the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2019 and December 31, 2018.

Pooled Separate Investment Accounts (SIAs) are valued at fair value based upon the net asset value of the underlying mutual fund or common collective trust investment. Fixed Income Account is valued based upon an actuarial formula of liquidation value as defined under the terms of the contract. This relates to the investment asset values as of December 31, 2019.

Mutual and bond funds are valued at the net asset value, quoted market prices, of shares held by the Plan at year-end. Interest bearing cash is valued at cash balances. This relates to the investment asset values as of December 31, 2018.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair market values as of December 31, 2019:

	Total	Level 1	Level 2	Level 3
Pooled Separate Investment Accounts (SIAs)	$1,822,899	$ -	$1,822,899	$ -
Fixed Income Account	211,518	-	211,518	-
Total	$2,034,417	$ -	$2,034,417	$ -

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair market values as of December 31, 2018:

	Total	Level 1	Level 2	Level 3
Cash - Interest bearing	$ 254,304	$ -	$ 254,304	$ -
Mutual and bond funds	1,338,791	1,338,791	-	-
Total	$1,593,095	$1,338,791	$ 254,304	$ -

NOTE 4 – PLAN TERMINATION

Although it has not expressed any interest to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 5 – RISKS AND UNCERTAINTIES

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

NOTE 6 – RELATED-PARTY AND PARTIES IN INTEREST TRANSACTIONS

On July 12, 2019, Company management switched payroll providers from Paychex to Paycom. On September 1, 2019, the Plan's investments were transitioned to a new trustee and custodian, MassMutual. In conjunction with these changes, the recordkeeping and administrative services provider was changed from Paychex to The Storick Group. Prior to this transition, the Plan's investments were held by the Plan custodian Merrill Lynch Wealth Investments, a Bank of America Corporation, and the Plan's trustee was Mid Atlantic Trust Company. Notes receivable from

participants are considered party-in-interest transactions. In addition, MassMutual either manages or comanages the following funds and as such are also considered parties-in-interest.

Premier Barings Core Bond I
Select Trowe Price /Frontier Mid Cap Growth I
Select Trowe Price Blue Chip Growth I
Select Trowe Price/Brandywine Diversified Value I

NOTE 7 – TAX STATUS

The IRS has determined and informed the Plan sponsor by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination Letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

NOTE 8 – SUBSEQUENT EVENTS

The Plan's management has evaluated events and transactions occurring subsequent to December 31, 2019 through October 12, 2020, which is the date the financial statements were issued. Subsequent events occurring after this date have not been evaluated by the Plan.

In December 2019, coronavirus disease 2019 ("COVID-19") was first reported in Wuhan, China, and on March 11, 2020, the World Health Organization declared COVID-19 a pandemic. In recent months, the COVID-19 outbreak has spread globally and has led governments and other authorities around the world, including federal, state, and local authorities in the United States, to impose measures intended to reduce its spread, including restrictions on freedom of movement and business operations such as travel bans, border closings, business limitations, quarantines, and shelter-in-place orders. These measures may remain in place for a significant amount of time. This pandemic has adversely affected global economic activity and greatly contributed to significant deterioration and instability in financial markets. We cannot predict the duration of the pandemic, the duration or escalation of responses taken to reduce its spread, or the length or severity of disruption to global markets. Because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity cannot be determined at this time.

In response to the COVID-19 pandemic, in March 2020, the Coronavirus Aid, Relief and Economic Security ("CARES") Act was enacted and signed into law. Certain provisions of the CARES Act allow defined contribution plans to, among other things, waive required minimum distributions otherwise required to be paid in calendar year 2020. The CARES Act also permits tax-advantaged withdrawals and the suspension of certain loan repayments by certain participants affected by COVID-19. The Plan has been administered to permit such withdrawals and loan repayment suspensions.

The Company has been in business for over 60 years and has thrived in spite of prior economic crises. To combat the effects of the 2020 economic downturn, the Company participated in the CARES Act Paycheck Protection Program. In addition, the Company scaled back its inventory purchases in anticipation of a potential decline in revenue during the 2020-2021 Winter season. As a result, the Company continues to operate as a going concern.

In September 2020, MassMutual and Empower announced that they have entered into a definitive agreement in which Empower has agreed to acquire MassMutual's retirement plan business. Between the date of the financial statements and the planned close of this acquisition, expected in the fourth quarter of 2020, there will be no changes to the way MassMutual conducts its day-to-day business. In the coming months, MassMutual will work with Empower's leadership team on an integration plan to ensure a smooth transition and timely access to Empower's systems and capabilities.

THE GREEN MOUNTAIN CORPORATION
401(K) PROFIT SHARING PLAN & TRUST
FORM 5500, SCHEDULE H, PART IV, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(MODIFIED CASH BASIS)
EIN 59-1565932 PLAN NUMBER 001
DECEMBER 31, 2019

(a)	(b) Identity of issuer	(c) Description of investment	(d) Cost	(e) Current Value
	American Funds American High-Income Trust Class R-6	Pooled SIA	**	59,933
	American Funds American Mutual Fund Class R-6	Pooled SIA	**	197,379
	American Funds EuroPacific Growth Fund Class R-6	Pooled SIA	**	30,507
	American Funds Mortgage Fund Class R-6	Pooled SIA	**	19,747
	American Funds New Perspective Fund Class R-6	Pooled SIA	**	287,012
	American Funds New World Fund Class R-6	Pooled SIA	**	27,727
	DFA International Value Portfolio Institutional Class	Pooled SIA	**	15,466
	IndexSelect Aggressive 2035 Fund Class I	Pooled SIA	**	318
	IndexSelect Aggressive Retirement Fund Class I	Pooled SIA	**	78,581
	IndexSelect Conservative Retirement Fund Class I	Pooled SIA	**	2,220
	IndexSelect Moderate 2025 Fund Class I	Pooled SIA	**	28,597
	IndexSelect Moderate 2035 Fund Class I	Pooled SIA	**	52,504
	IndexSelect Moderate 2045 Fund Class I	Pooled SIA	**	13,151
	IndexSelect Moderate 2055 Fund Class I	Pooled SIA	**	11,980
	IndexSelect Moderate Retirement Fund Class I	Pooled SIA	**	55,625
	Lord Abbett Floating Rate Fund Class R-6	Pooled SIA	**	17,308
	Lord Abbett Short Duration Income Fund Class R-6	Pooled SIA	**	12,505
	MFS Mid Cap Value Fund Class R-6	Pooled SIA	**	13,311
	PIMCO StocksPLUS International Fund (U.S. Dollar-Hedged) Institutional Class	Pooled SIA	**	42,018
*	Premier Barings Core Bond I	Pooled SIA	**	86,872
*	Select Trowe Price /Front Mid Cap Growth I	Pooled SIA	**	60,294
*	Select Trowe Price Blue Chip Growth I	Pooled SIA	**	208,141
*	Select Trowe Price/Brandywine Diversified Value I	Pooled SIA	**	46,202
	Vanguard 500 Index Fund Admiral Shares	Pooled SIA	**	68,473
	Vanguard Growth Index Fund Admiral Shares	Pooled SIA	**	63,959
	Vanguard Mid-Cap Index Fund Admiral Shares	Pooled SIA	**	6,246
	Vanguard Small-Cap Growth Index Fund Admiral Shares	Pooled SIA	**	222,409
	Vanguard Small-Cap Index Fund Admiral Shares	Pooled SIA	**	3,434
	Vanguard Total Bond Market Index Fund Admiral Shares	Pooled SIA	**	75,124
	Vanguard Total International Stock Index Admiral Shares	Pooled SIA	**	15,857
	Talcott Resolution Life Insurance Company Fixed Account	Fixed Income Account	**	211,518
				2,034,417

*	Participant Loans	Interest rates between 4.5% and 6.5% Maturing no later than November 2022	0	45,407

2,079,824

* Represents a party-in-interest

** Column (d) cost information is not presented as these are participant directed investments.

This schedule was prepared from data obtained and certified by MassMutual.