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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
RHINO STAGING RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/01/1999

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)
RHINO STAGING, INC.

PO BOX 1678
TEMPE, AZ 85280

125 W JULIE DRIVE
TEMPE, AZ 85283

2b Employer Identification Number (EIN) 86-0694605

2c Plan Sponsor's telephone number 480-894-6131

2d Business code (see instructions) 711100

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.	09/23/2021	PEARLIE BERATIS
	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**	538
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)**	128
a(2) Total number of active participants at the end of the plan year	**6a(2)**	676
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	4
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	680
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	680
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	38
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 2F 2G 2J 2T 3D

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

9a Plan funding arrangement (check all that apply)	**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)** [X] **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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
RHINO STAGING RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RHINO STAGING, INC.

D Employer Identification Number (EIN)
86-0694605

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 65	RECORDKEEPER	75	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
RHINO STAGING RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RHINO STAGING, INC.

D Employer Identification Number (EIN)
86-0694605

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)	48110	31243
(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)	3668	46886
(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)	1502857	1982455
(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	1554635	2060584
	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	1554635	2060584

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)	0	
	(B) Participants	2a(1)(B)	166213	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		166213
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	911	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	1422	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2333
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	78247	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		78247
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(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)	0	
	(B) Other	2b(5)(B)	0	
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		341211
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		588004
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	86688	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		86688
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		-4708
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	75	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		75
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		82055
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		505949
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: EVERS ROBINSON LTD **(2)** EIN: 86-0715183

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		265118
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		200000
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		X	

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

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

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

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
RHINO STAGING RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RHINO STAGING, INC.

D Employer Identification Number (EIN)
86-0694605

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**

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): 04-6568107

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_____

RHINO STAGING RETIREMENT PLAN
Revised Financial Statements
December 31, 2019, 2018 and 2017

EVERS ROBINSON LTD
ACCOUNTING FOR GROWTH LLC

5333 NORTH 7TH STREET, SUITE C-121, PHOENIX, AZ 85014
P 602.230.9480 F 602.230.9570

Independent Auditors' Report

The Trustees
Rhino Staging Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rhino Staging Retirement Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2019, 2018, 2017, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these 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.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedules. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Custodian as of and for the years ended December 31, 2019, 2018 and 2017, that the information provided to the plan administrator by the Custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The Schedule of Assets (Held at End of Year) and Schedule of Delinquent Participant Contributions as of December 31, 2019, 2018 and 2017 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

As described in Note 7 to the financial statements, the Company filed a Voluntary Correction Program (VCP) submission with the Internal Revenue Service in 2020. Subsequent to the filing, the Company found errors in the VCP calculation. The company resubmitted the VCP filing and received a compliance statement from the IRS dated August 11, 2021. As a result of the resubmission the corrective contributions due to the Plan, changed, thus causing a revision to our original report.

Report on Compiled Financial Statement

Plan management is responsible for the accompanying statement of net assets available for benefits of Rhino Staging Retirement Plan as of December 31, 2016 and the related notes to the financial statement in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the accompanying financial statement, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, 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.

Evers Robinson Ltd.

Phoenix, Arizona
January 21, 2021, except for Note 7, as to which the date is September 21, 2021

RHINO STAGING RETIREMENT PLAN
Statement of Net Assets Available for Benefits - Revised
For the Years Ended December 31, 2019, 2018, 2017 and 2016

	2019	2018	2017	Compiled 2016
Investments at fair market value:				
Mutual Funds	$ 1,982,455	1,502,857	1,376,772	1,017,826
Cash Equivalent	31,243	48,110	101,864	95,841
Total investments	2,013,698	1,550,967	1,478,636	1,113,667
Receivables:				
Notes receivable from participants	46,886	3,668	4,071	5,956
Participant contributions	-	6,823	-	-
Corrective Contributions	213,346	169,447	124,317	100,902
	260,232	179,938	128,388	106,858
Total assets	2,273,930	1,730,905	1,607,024	1,220,525
Liabilities				
Corrective distributions payable	3,829	-	4,445	-
Net assets available for benefits	$ 2,270,101	1,730,905	1,602,579	1,220,525

See accompanying notes to financial statements

RHINO STAGING RETIREMENT PLAN
Statement of Changes in Net Assets Available for Benefits - Revised
For the Years Ended December 31, 2019, 2018 and 2017

	2019	2018	2017
Investment and other income (loss):			
Net appreciation (depreciation) in fair value of investments	$ 341,211	(213,639)	$ 173,232
Interest and dividend income	79,158	116,039	76,630
Participant loan interest	1,422	311	434
	421,791	(97,289)	250,296
Contributions:			
Participant	159,390	180,485	124,148
Corrective contributions	43,899	45,130	23,415
	203,289	225,615	147,563
Distributions and expenses:			
Benefits paid to participants	(81,980)	-	(11,335)
Corrective distributions	(3,829)	-	(4,445)
Administrative expenses	(75)	-	(25)
	(85,884)	-	(15,805)
Change in net assets available for benefits	539,196	128,326	382,054
Net assets available for benefits:			
Beginning of year	1,730,905	1,602,579	1,220,525
End of year	$ 2,270,101	1,730,905	$ 1,602,579

See accompanying notes to financial statements

RHINO STAGING RETIREMENT PLAN
Revised Notes to Financial Statements
December 31, 2019, 2018 and 2017

1. Summary of significant accounting policies

The following is a summary of the significant accounting policies followed by Rhino Staging Retirement Plan (the Plan) which is sponsored by Rhino Staging, Inc. (the Company). The policies conform with accounting principles generally accepted in the United States of America, which require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

a. Investments

Mutual funds are stated at fair value based on the quoted market prices. Purchases and sales of securities are recorded on a trade-date basis and interest income is recorded on an accrual basis. Most investment options have management fees that reduce the overall return on assets. Net appreciation (depreciation) is inclusive of those fees.

b. Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

c. Investment and administrative expenses

Investment expenses are paid directly by the Plan, and administrative expenses are paid by the Company. However, the Company retains the right to discontinue paying expenses, in which case the expenses will be paid by the Plan.

d. Income taxes

The Plan is utilizing a volume submitter document sponsored by Fidelity Management & Research Co. The document sponsor received a favorable opinion letter dated March 31, 2014, from the Internal Revenue Service, which states that the Plan qualifies under the applicable provisions of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements. However the Plan is subject to examination by the Internal Revenue Service, generally for a period of three years.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

1. Summary of significant accounting policies, continued

e. Concentrations of risk

The Plan provides for various investment fund options, which in turn invest in any combination of mutual funds and other investments. Investments are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the changes in net assets available for benefits. The Plan maintains cash, which at times may exceed federally insured limits.

2. Description of plan

The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

a. General

The Plan, established December 1, 1999, is a defined contribution 401(k) plan covering employees who are age twenty one or older. The Plan excludes employees covered by a collective bargaining agreement, leased employees, and nonresident aliens who do not receive any earned income from the Employer. Employees may become participants on first of the month coincident with or following completion of the eligibility requirements. The Plan is subject to the requirements of the Employee Retirement Income Security Act of 1974 (ERISA).

b. Contributions

Each participant may make salary deferral contributions of up to 60% of his/her annual compensation, not to exceed the annual deferral limit set by the Internal Revenue Code. Catch-up contributions are permitted for participants age 50 and older. The Plan also allows participants to make rollover contributions.

The Company may also make a discretionary contribution to all eligible participants. The exact percentage or amount is determined annually by the Company and is allocated based on each participant's proportionate share of the total compensation paid to all participants during the plan year. Participants who have completed at least 501 hours of service during the plan year are eligible to receive an allocation of the discretionary contribution. For the plan years ended December 31, 2019, 2018, and 2017, the employer did not make any discretionary contributions.

c. Vesting

Each participant is immediately vested in his/her salary deferral, catch-up contributions, and any earnings or losses on those contributions. The remainder of a participant's account balance is vested based on years of service. Participants vest at 100% after three years of service; prior to completing three years of service, the participant is 0% vested. Forfeited non-vested funds may be used to pay Plan expenses and/or reduce the Company's contribution. At December 31, 2019, 2018 and 2017, the Plan did not have a forfeiture balance.

2. Description of plan, continued

d. Participant accounts

Each participant's account is credited with the participant's salary deferral, catch-up contributions, Company matching contributions, and Plan earnings/losses. Plan earnings/losses are allocated based on account balances, as defined in the Plan document. Each participant directs the investment of his/her account into various investment options offered by the Plan through Fidelity Management Trust Company.

e. Payment of benefits

Each participant is entitled to Plan benefits equal to 100% of his/her vested account balance. Benefits begin upon the earliest of retirement age, termination of employment, total and permanent disability or death of the participant. Benefits are paid in a lump-sum as soon as administratively feasible following the date on which a distribution is requested or is otherwise payable. The Plan permits hardship and in-service distributions under certain circumstances.

f. Loans

The Plan permits participants to borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant’s account and bear interest at 8.00%. Principal and interest is paid ratably through payroll deductions.

g. Plan termination

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, each participant will become fully vested in his/her account.

h. Corrective distributions

Corrective distributions represent refunds due to participants for contributions made in excess of amounts allowed by Plan provisions. These amounts are generally reimbursed to the participants in the subsequent year.

3. Information certified by the Custodian (unaudited)

At December 31, 2019, 2018 and 2017, the Plan's assets were held by Fidelity Management Trust Company. The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by the Custodian as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

	2019	2018
Mutual funds	$ 1,982,455	1,502,857
Cash Equivalents	31,243	48,110
Notes receivable from participants	46,886	3,668
Total	$ 2,060,584	1,554,635
Net appreciation (depreciation) in fair value of investments	$ 341,211	(213,639)
Interest and dividend income	79,158	116,039
Participant loan interest	1,422	311
Total	$ 421,791	(97,289)

	2017
Mutual funds	$ 1,376,772
Cash Equivalents	101,864
Notes receivable from participants	4,071
Total	$ 1,482,707
Net appreciation (depreciation) in fair value of investments	$ 173,232
Interest and dividend income	76,630
Participant loan interest	434
Total	$ 250,296

4. Fair value measurements

Financial Accounting Standards Board Accounting Standards Codification 820, Fair Value Measurements (FASB ASC 820), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include 1) quoted prices for similar assets or liabilities in active markets, 2) quoted prices for identical or similar assets or liabilities in inactive markets, 3) inputs other than quoted prices that are observable for the asset or liability, and 4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: valued at the net asset value (NAV) of shares held by the Plan at year end.

Cash Equivalents are interest-bearing money market funds are valued at the current dollar value at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019:

Assets at Fair Value as of December 31, 2019

Cash Equivalents	$ 31,243	-	-	$ 31,243
Mutual funds:	1,982,455	-	-	1,982,455
Total assets at fair value	$ 2,013,698	-	-	$ 2,013,698

4. Fair value measurements, continued

Assets at Fair Value as of December 31, 2018

	Level 1	Level 2	Level 3	Total
Cash Equivalents	$ 48,110	-	-	48,110
Mutual funds:	1,502,857	-	-	1,502,857
Total assets at fair value	$ 1,550,967	-	-	$ 1,550,967

Assets at Fair Value as of December 31, 2017

	Level 1	Level 2	Level 3	Total
Cash Equivalents	$ 101,864	-	-	101,864
Mutual funds:	$ 1,376,772	-	-	1,376,772
Total assets at fair value	$ 1,478,636	-	-	$ 1,478,636

Assets at Fair Value as of December 31, 2016 - compiled

	Level 1	Level 2	Level 3	Total
Cash Equivalents	$ 95,841	-	-	95,841
Mutual funds:	$ 1,017,826	-	-	1,017,826
Total assets at fair value	$ 1,113,667	-	-	$ 1,113,667

RHINO STAGING RETIREMENT PLAN
Revised Notes to Financial Statements
December 31, 2019, 2018 and 2017

5. Reconciliation to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to the Form 5500 for the years ended December 31, 2019, 2018, 2017 and 2016:

		2019	2018	2017
Net assets available for benefits per the financial statements	$	2,270,101	1,730,905	1,602,579
Employee contribution receivable		-	(6,823)	-
Corrective contributions receivable, net		(213,346)	(169,447)	(124,317)
Corrective distributions		3,829	-	4,445
Net assets per 5500	$	2,060,584	1,554,635	1,482,707

		Compiled 2016
Net assets available for benefits per the financial statements	$	1,220,525
Employee contribution receivable		-
Corrective contributions receivable, net		(100,902)
Corrective distributions		-
Net assets per 5500	$	1,119,623

The following is a reconciliation of changes in net assets available for benefits on the financial statements to the Form 5500 for the years ended December 31, 2019, 2018 and 2017:

		2019	2018	2017
Changes in net assets available for Benefits per the financial statements	$	539,196	128,326	382,054
Employee contribution receivable, current year		-	(6,823)	-
Employee contribution receivable, prior year		6,823	-	-
Corrective contributions receivable		(43,899)	(45,130)	(23,415)
Corrective distributions, prior year		-	(4,445)	-
Corrective distribution, current year		3,829	-	4,445
Total	$	505,949	71,928	363,084

6. Party-in-Interest transactions

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. The Custodian of the Plan assets, record keeper, investment advisor and other service providers are considered parties-in-interest with respect to the Plan. Certain Plan investments are shares of mutual funds managed by the Custodian. The Plan issues loans to participants, which are secured by the balance in the participant's account. Such transactions are party-in-interest and related party transactions for which a statutory exemption exists.

7. Prohibited transactions and corrective contributions

There were unintentional delays by the Sponsor in submitting participant contributions in the amounts of $54,316, $112,409, and $98,393 for the years ended December 31, 2019, 2018 and 2017, respectively. For the years ended December 31, 2019, 2018, and 2017, the Sponsor calculated lost earnings for these late contributions to be $81, $151, and $66, respectively. These late contributions are included in corrective contributions in the financial statements.

It came to the Plan sponsor's attention that they were improperly excluding part-time employees from the Plan. The sponsor worked with an ERISA attorney to calculate corrective contributions, lost earnings, and interest. These amounts are reflected in the corrective contributions total on the Statement of Changes in Net Assets Available for Benefits. The Plan Sponsor deposited the corrective contributions into the Plan in November 2020 and filed a Voluntary Correction Program (VCP) submission with the IRS in September 2020. That filing had not been reviewed and approved as of January 21, 2021. Subsequent to the filing, the Company found errors in the VCP calculation and revised the VCP submission. The difference between the original VCP filing and the amended VCP filing was material and thus required a revision of the financial statements subsequent to issuance. The financial statements have been modified to reflect the revised corrective contributions. The Plan Sponsor received a compliance letter from the IRS dated August 11, 2021.

8. Subsequent Events

Management reviewed the financial statements for subsequent events through January 21, 2021, the date the financial statements were available to be issued, except for Note 7, as to which the date is September 21, 2021.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may impact the fair value of investments in the Plan. Other financial impact could occur though such potential impact is unknown at this time.

The Coronavirus Aid, Relief, and Economic Security ("CARES") Act was signed into law on March 27, 2020. The CARES Act allows changes to Plan distributions and loans. The Plan is permitted to implement the provision now and retrospectively adopt those provisions. The Plan sponsor elected to adopt the loan and distribution provisions of the CARES Act.

Effective September 28, 2020 the Plan sponsor amended the plan to change eligibility to require the completion of 1,000 hours in a Plan year to be eligible to participate in the Plan. The Plan also amended the definition of compensation to exclude bonuses, commissions, severance pay received prior to termination of employment, and the value of restricted stock options to the extent the value is includable in the employee's taxable income.

RHINO STAGING RETIREMENT PLAN
Revised Supplemental Information
December 31, 2019, 2018, and 2017

RHINO STAGING RETIREMENT PLAN
EIN: 86-0694605 Plan Number: 001
Supplemental Schedule I
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Plan Year End: December 31, 2019

Party-in-interest	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	Fidelity Fund	Mutual Funds	$ 93,519
*	Fidelity Value Strat	Mutual Funds	21,448
*	Fidelity Contrafund	Mutual Funds	75,772
*	Fidelity Equity Inc	Mutual Funds	8,980
*	Fidelity Growth Company	Mutual Funds	76,031
*	Fidelity Investment Growth Bond	Mutual Funds	93,232
*	Fidelity Intermediate Bond	Mutual Funds	97,740
*	Fidelity Value Strat	Mutual Funds	44,373
*	Fidelity OTC Portfolio	Mutual Funds	149,665
*	Fidelity Overseas	Mutual Funds	115,487
*	Fidelity Real Estate	Mutual Funds	32,667
*	Fidelity Blue Chip Growth	Mutual Funds	144,312
*	Fidelity Low Priced Stk	Mutual Funds	47,909
*	Fidelity Equity Dividend Income	Mutual Funds	2,642
*	Fidelity Growth Strat	Mutual Funds	6,924
*	Fidelity Diversified International	Mutual Funds	179,678
*	Fidelity Divident Growth	Mutual Funds	104,732
*	Fidelity Export & Multi	Mutual Funds	34,380
*	Fidelity Focused Stock	Mutual Funds	27,975
*	Fidelity Mid Cap Stock	Mutual Funds	36,114
*	Fidelity Large Cap Stock	Mutual Funds	42,895
*	Fidelity Freedom Income	Mutual Funds	5,178
*	Fidelity Freedom 2020	Mutual Funds	5,890
*	Fidelity Freedom 2030	Mutual Funds	62,706
*	Fidelity Small Cap Discovery	Mutual Funds	54,268
*	Fidelity Short Term Bond	Mutual Funds	25,710
*	Fidelity Freedom 2040	Mutual Funds	13,369
*	Fidelity Freedom 2035	Mutual Funds	1,178
*	Fidelity Small Cap Value	Mutual Funds	6,977
*	Fidelity Freedom 2045	Mutual Funds	50,783
*	Fidelity Freedom 2050	Mutual Funds	44,655
*	Fidelity Freedom 2055	Mutual Funds	4,847
*	Fidelity Total Market Index	Mutual Funds	227,992
*	Fideliyt Extended Market Index	Mutual Funds	39,372
*	Fidelity Freedom 2060	Mutual Funds	3,055
*	Fidelity Government Money Market	Cash Equivalent	31,243
*	Participant Loans	Interest rate 8.00%	46,886
			$ 2,060,584

* denotes party-in-interest

See accompanying independent auditors' report

RHINO STAGING RETIREMENT PLAN
EIN: 86-0694605 Plan Number: 001
Supplemental Schedule I
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Plan Year End: December 31, 2018

Party-in-interest	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	Fidelity Fund	Mutual Funds	$ 63,178
*	Fidelity Value Strat	Mutual Funds	14,713
*	Fidelity Contrafund	Mutual Funds	50,263
*	Fidelity Equity Inc	Mutual Funds	5,897
*	Fidelity Growth Company	Mutual Funds	50,816
*	Fidelity Investment Growth Bond	Mutual Funds	76,983
*	Fidelity Intermediate Bond	Mutual Funds	83,730
*	Fidelity Value Strat	Mutual Funds	32,988
*	Fidelity OTC Portfolio	Mutual Funds	98,379
*	Fidelity Overseas	Mutual Funds	83,229
*	Fidelity Real Estate	Mutual Funds	25,058
*	Fidelity Blue Chip Growth	Mutual Funds	105,456
*	Fidelity Low Priced Stk	Mutual Funds	36,586
*	Fidelity Equity Dividend Income	Mutual Funds	2,075
*	Fidelity Growth Strat	Mutual Funds	7,155
*	Fidelity Diversified International	Mutual Funds	134,762
*	Fidelity Divident Growth	Mutual Funds	75,424
*	Fidelity Export & Multi	Mutual Funds	27,306
*	Fidelity Focused Stock	Mutual Funds	18,924
*	Fidelity Mid Cap Stock	Mutual Funds	26,553
*	Fidelity Large Cap Stock	Mutual Funds	32,899
*	Fidelity Freedom Income	Mutual Funds	3,707
*	Fidelity Freedom 2020	Mutual Funds	276
*	Fidelity Freedom 2030	Mutual Funds	53,111
*	Fidelity Small Cap Discovery	Mutual Funds	40,495
*	Fidelity Short Term Bond	Mutual Funds	21,263
*	Fidelity Freedom 2040	Mutual Funds	6,341
*	Fidelity Freedom 2035	Mutual Funds	27,407
*	Fidelity Small Cap Value	Mutual Funds	5,773
*	Fidelity Freedom 2045	Mutual Funds	70,744
*	Fidelity Freedom 2050	Mutual Funds	26,651
*	Fidelity Freedom 2055	Mutual Funds	517
*	Fidelity Total Market Index	Mutual Funds	166,451
*	Fideliyt Extended Market Index	Mutual Funds	27,396
*	Fidelity Freedom 2060	Mutual Funds	351
*	Fidelity Government Money Market	Cash Equivalent	48,110
*	Participant Loans	Interest rate 8.00%	3,668
			$ 1,554,635

* denotes party-in-interest

See accompanying independent auditors' report

RHINO STAGING RETIREMENT PLAN
EIN: 86-0694605 Plan Number: 001
Supplemental Schedule I
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Plan Year End: December 31, 2017

Party-in-interest	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	Fidelity Fund	Mutual Funds	$ 98,913
*	Fidelity Puritan	Mutual Funds	63,916
*	Fidelity Value Strat	Mutual Funds	16,330
*	Fidelity Contrafund	Mutual Funds	86,470
*	Fidelity Equity Inc	Mutual Funds	6,438
*	Fidelity Growth Company	Mutual Funds	88,541
*	Fidelity Investment Growth Bond	Mutual Funds	43,179
*	Fidelity Intermediate Bond	Mutual Funds	18,937
*	Fidelity Value Strat	Mutual Funds	39,123
*	Fidelity OTC Portfolio	Mutual Funds	93,161
*	Fidelity Overseas	Mutual Funds	55,433
*	Fidelity Real Estate	Mutual Funds	18,851
*	Fidelity Blue Chip Growth	Mutual Funds	92,523
*	Fidelity Low Priced Stk	Mutual Funds	16,582
*	Fidelity Growth Strat	Mutual Funds	6,788
*	Fidelity Diversified International	Mutual Funds	118,219
*	Fidelity Dividend Growth	Mutual Funds	69,277
*	Fidelity Export & Multi	Mutual Funds	39,585
*	Fidelity Focused Stock	Mutual Funds	39,846
*	Fidelity Mid Cap Stock	Mutual Funds	25,344
*	Fidelity Large Cap Stock	Mutual Funds	20,158
*	Fidelity Freedom Income	Mutual Funds	2,788
*	Fidelity Freedom 2030	Mutual Funds	37,074
*	Fidelity Small Cap Discovery	Mutual Funds	46,099
*	Fidelity Total Market Index	Mutual Funds	133,915
*	Fidelity Ext Market Index	Mutual Funds	177
*	Fidelity Short Term Bond	Mutual Funds	11,067
*	Fidelity Freedom 2035	Mutual Funds	11,059
*	Fidelity Freedom 2045	Mutual Funds	60,374
*	Fidelity Freedom 2050	Mutual Funds	16,605
*	Fidelity Government Money Market	Cash Equivalent	101,864
*	Participant Loans	Interest rate 8.00%	4,071
			$ 1,482,707

* denotes party-in-interest

See accompanying independent auditors' report

RHINO STAGING RETIREMENT PLAN
EIN: 86-0694605 Plan Number: 001
Supplemental Schedule II
Schedule H, line 4a - Schedule of Delinquent Participant Contributions - Revised
Plan Year End: December 31, 2019

Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Check Here If Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction under VFCP	
	$ -	$ -	$ 54,316	$ -

There were unintentional delays by the Sponsor in submitting participant contributions in the total amount of $54,316 to the custodian in 2019. The Sponsor calculated lost earnings of $81 and deposited them into the plan in September 2021. The plan sponsor is working with an ERISA attorney to fully correct under the VFCP.

RHINO STAGING RETIREMENT PLAN
EIN: 86-0694605 Plan Number: 001
Supplemental Schedule II
Schedule H, line 4a - Schedule of Delinquent Participant Contributions - Revised
Plan Year End: December 31, 2018

Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Check Here If Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction under VFCP	
	$ -	$ -	$ 112,409	$ -

There were unintentional delays by the Sponsor in submitting participant contributions in the total amount of $112,409 to the custodian in 2018. The Sponsor calculated lost earnings of $151 and deposited them into the plan in September 2021. The plan sponsor is working with an ERISA attorney to fully correct under the VFCP.

RHINO STAGING RETIREMENT PLAN
EIN: 86-0694605 Plan Number: 001
Supplemental Schedule II
Schedule H, line 4a - Schedule of Delinquent Participant Contributions - Revised
Plan Year End: December 31, 2017

Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Check Here If Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction under VFCP	
	$ -	$ -	$ 98,393	$ -

There were unintentional delays by the Sponsor in submitting participant contributions in the total amount of $98,393 to the custodian in 2017. The Sponsor calculated lost earnings of $66 and deposited them into the plan in September 2021. The plan sponsor is working with an ERISA attorney to fully correct under the VFCP.