

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2020</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>DGOC EMPLOYEE SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2018</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2018</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2018</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>DIVERSIFIED GAS & OIL CORPORATION</u> <u>1800 CORPORATE DRIVE</u> <u>BIRMINGHAM, AL 35242</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>46-5279721</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>205-315-0552</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>211120</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>46-5279721</u>	2c Plan Sponsor's telephone number <u>205-315-0552</u>	2d Business code (see instructions) <u>211120</u>	
2b Employer Identification Number (EIN) <u>46-5279721</u>					
2c Plan Sponsor's telephone number <u>205-315-0552</u>					
2d Business code (see instructions) <u>211120</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2021	ALANA R. FORD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2020)
v. 200204

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	782
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)	724
a(2) Total number of active participants at the end of the plan year		6a(2)	1016
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	56
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1072
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1072
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1020
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	3
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: 2A 2E 2F 2G 2J 2K 2R 2S 2T 3F 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> 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 2020 Form M-1 annual report. If the plan was not required to file the 2020 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 _____

<div>SCHEDULE A (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2020</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020	
A Name of plan DGOC EMPLOYEE SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DIVERSIFIED GAS & OIL CORPORATION	D Employer Identification Number (EIN) 46-5279721

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

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	DH1620	1072	01/01/2020	12/31/2020

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 1311447**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING**b** Balance at the end of the previous year **7b** 0**c** Additions: (1) Contributions deposited during the year **7c(1)** 13793
(2) Dividends and credits..... **7c(2)** 0
(3) Interest credited during the year..... **7c(3)** 808
(4) Transferred from separate account..... **7c(4)** 0
(5) Other (specify below) **7c(5)** 1336822
▶ *(6) Total additions **7c(6)** 1351423**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 1351423**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 0(2) Administration charge made by carrier..... **7e(2)** 0(3) Transferred to separate account..... **7e(3)** 39976(4) Other (specify below) **7e(4)** 0
▶(5) Total deductions **7e(5)** 39976**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 1311447

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2020
		This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan DGOE EMPLOYEE SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DIVERSIFIED GAS & OIL CORPORATION	D Employer Identification Number (EIN) 46-5279721	

Part I	Service Provider Information (see instructions)
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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
VOYA RETIREMENT INSURANCE & ANNUITY
71-0294708

(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)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
26 64	SERVICE PROVIDER	275	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2020</div> This Form is Open to Public Inspection.
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan DGOC EMPLOYEE SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 DIVERSIFIED GAS & OIL CORPORATION	D Employer Identification Number (EIN) 46-5279721	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: ONEASCENT TARGET RETIREMENT 2020		
b Name of sponsor of entity listed in (a): ALTA FUNDS		
c EIN-PN 84-3530827-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10343927

a Name of MTIA, CCT, PSA, or 103-12 IE: ONEASCENT TARGET RETIREMENT 2030		
b Name of sponsor of entity listed in (a): ALTA FUNDS		
c EIN-PN 84-3557779-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15596761

a Name of MTIA, CCT, PSA, or 103-12 IE: ONEASCENT TARGET RETIREMENT 2040		
b Name of sponsor of entity listed in (a): ALTA FUNDS		
c EIN-PN 84-3579365-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11726701

a Name of MTIA, CCT, PSA, or 103-12 IE: ONEASCENT TARGET RETIREMENT 2050		
b Name of sponsor of entity listed in (a): ALTA FUNDS		
c EIN-PN 84-3583033-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5146694

a Name of MTIA, CCT, PSA, or 103-12 IE: METLIFE GAC 25554-FEE CLASS J		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST		
c EIN-PN 26-0142858-094	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2020 This Form is Open to Public Inspection
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>		
A Name of plan <u>DGOC EMPLOYEE SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DIVERSIFIED GAS & OIL CORPORATION</u>	D Employer Identification Number (EIN) <u>46-5279721</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	6619658	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	125912	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans	1c(8)	539078	772955
(9) Value of interest in common/collective trusts	1c(9)	193665	42814084
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	28392346	6199141
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	334043	1311447

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	36204702	51097627

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	36204702	51097627
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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)	3541534	
(B) Participants	2a(1)(B)	4523092	
(C) Others (including rollovers).....	2a(1)(C)	2763271	
(2) Noncash contributions	2a(2)		10827897
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	42547	
(F) Other	2b(1)(F)	808	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		43355
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		34997
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	34997	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		34997
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		0
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		940407
(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)		7004261
c Other income	2c		-44974
d Total income. Add all income amounts in column (b) and enter total.....	2d		18805943

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3774906	
(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)		3774906
f Corrective distributions (see instructions)	2f		
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other.....	2i(4)	325899	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		325899
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4100805

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		14705138
l Transfers of assets:			
(1) To this plan.....	2l(1)		187787
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **LPMC, PC**

(2) EIN: **62-1199757**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n	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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2020</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

<div>A Name of plan DGOCE EMPLOYEE SAVINGS PLAN</div>	<div>B Three-digit plan number (PN) ▶ 001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500 DIVERSIFIED GAS & OIL CORPORATION</div>	<div>D Employer Identification Number (EIN) 46-5279721</div>

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

<div>1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....</div>	<div>1</div>
<div>2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 20-0937408 71-0294708</div>	
<div>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</div>	
<div>3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year</div>	<div>3</div>

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.)
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<div>4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?</div>	<div>☐ Yes ☐ No ☐ N/A</div>
<div>If the plan is a defined benefit plan, go to line 8.</div>	
<div>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.</div>	
<div>6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)</div>	<div>6a</div>
<div>b Enter the amount contributed by the employer to the plan for this plan year</div>	<div>6b</div>
<div>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).....</div>	<div>6c</div>
<div>If you completed line 6c, skip lines 8 and 9.</div>	
<div>7 Will the minimum funding amount reported on line 6c be met by the funding deadline?</div>	<div>☐ Yes ☐ No ☐ N/A</div>
<div>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?</div>	<div>☐ Yes ☐ No ☐ N/A</div>

Part III	Amendments
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<div>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.....</div>	<div>☐ Increase ☐ Decrease ☐ Both ☐ No</div>
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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.
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<div>10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?</div>	<div>☐ Yes ☐ No</div>
<div>11 a Does the ESOP hold any preferred stock?</div>	<div>☐ Yes ☐ No</div>
<div>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.)</div>	<div>☐ Yes ☐ No</div>
<div>12 Does the ESOP hold any stock that is not readily tradable on an established securities market?</div>	<div>☐ Yes ☐ No</div>

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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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14a**14b****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.....

b The corresponding number for the second preceding plan year.....

15a**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.....

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.....

16a**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 _____

DGOC EMPLOYEE SAVINGS PLAN

Financial Statements and Supplemental Schedule

December 31, 2020 and 2019

(With Independent Auditors' Report Thereon)



DGOC EMPLOYEE SAVINGS PLAN

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Independent Auditors' Report

The Plan Administrator
DGOC Employee Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the DGOC Employee Savings Plan, which comprise the statements of net assets available for benefits as of December 31, 2020 and 2019, the related statement of changes in net assets available for benefits for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 Voya Institutional Trust Company ("Voya") and TD Ameritrade Trust Company ("TD Ameritrade"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that TD Ameritrade held the Plan's investment assets as of December 31, 2019 and executed investment transactions through December 9, 2020; and Voya holds the Plan's investment assets as of December 31, 2020 and executes investment transactions since December 9, 2020. The plan administrator has obtained certifications from TD Ameritrade and Voya as of December 31, 2020 and 2019 and for the year ended December 31, 2020, that the information provided to the plan administrator by Voya and TD Ameritrade is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter 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 supplemental schedule of assets (held at end of year) as of December 31, 2020 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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* paragraph, we do not express an opinion on this supplemental schedule.

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 schedule, other than that derived from the information certified by Voya and TD Ameritrade, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

LBMC, PC

Knoxville, Tennessee
October 15, 2021

DGOC EMPLOYEE SAVINGS PLAN

Statements of Net Assets Available for Benefits

December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets:		
Cash	\$ <u>-</u>	\$ <u>6,619,658</u>
Investments, at fair value:		
Money market fund	-	125,912
Mutual funds	-	28,392,347
Self-directed brokerage accounts	-	334,043
Collective investment trust fund	-	69,299
Pooled separate accounts	<u>49,013,225</u>	<u>-</u>
Total investments, at fair value	<u>49,013,225</u>	<u>28,921,601</u>
Investments, at contract value:		
Insurance contract	<u>1,311,447</u>	<u>124,366</u>
Total investments	<u>50,324,672</u>	<u>35,665,625</u>
Receivables:		
Notes receivable from participants	<u>772,955</u>	<u>539,078</u>
Net assets available for benefits	\$ <u><u>51,097,627</u></u>	\$ <u><u>36,204,703</u></u>

See accompanying notes to the financial statements.

DGOC EMPLOYEE SAVINGS PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2020

Additions to net assets attributed to:

Net change resulting from investment activity:

Net appreciation in fair value of investments	\$ 7,797,735
Interest and dividend income	<u>137,762</u>

Net change resulting from investment activity	<u>7,935,497</u>
---	------------------

Interest on notes receivable from participants	<u>42,547</u>
--	---------------

Contributions:

Employer	3,541,534
Participants	4,523,092
Rollovers	<u>2,763,271</u>

Total contributions	<u>10,827,897</u>
---------------------	-------------------

Total additions	<u>18,805,941</u>
-----------------	-------------------

Deductions from net assets attributed to:

Benefits paid	3,774,904
Administrative expenses	<u>325,900</u>

Total deductions	<u>4,100,804</u>
------------------	------------------

Transfers from previous plan [Note 1(a)]	<u>187,787</u>
--	----------------

Net increase	14,892,924
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Net assets available for benefits at beginning of year	<u>36,204,703</u>
--	-------------------

Net assets available for benefits at end of year	<u>\$ 51,097,627</u>
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See accompanying notes to the financial statements.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(1) Description of plan

The following description of the DGOC Employee Savings Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan which was adopted on January 1, 2018 to provide retirement benefits for employees of Diversified Gas and Oil Corporation (the "Employer"). The Plan covers substantially all full-time employees who are age eighteen or older and have completed three months of service ("participants"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

During 2019 and for the period from January 1, 2020 through December 9, 2020, 401K SAFE, LLC, the plan trustee, was responsible for oversight of the Plan. The Plan terminated service with 401K SAFE, LLC effective December 9, 2020, and plan management took over responsibility for the oversight of the Plan.

Transfers of \$187,787 consisting of individual participant accounts from previous employer plans were also transferred into the Plan in 2020.

(b) Contributions

Participants may voluntarily make qualified retirement contributions to the Plan which are deductible by the participants for federal income tax purposes under Section 401(k) of the Internal Revenue Code ("IRC") or after tax in the form of Roth contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. In order to participate, employees must make a minimum contribution of 1% of compensation. Participant contributions are permitted up to 100% of compensation subject to certain IRC limitations. The Plan has an automatic enrollment provision in which participants are automatically begin contributing 3% of their eligible compensation upon reaching eligibility unless the participant elects otherwise.

The Employer will make a safe harbor matching contribution in an amount equal to 100% of the participant's contributions up to 7% of the participant's compensation. Employer and participant contributions may not exceed the maximum amount allowable for federal income tax purposes.

The Plan also provides that the Employer may contribute discretionary matching and profit-sharing contributions each year in an amount authorized by the Employer's Board of Directors; however, an annual contribution by the Employer is not required. No discretionary Employer matching or profit-sharing contributions were made in 2020.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(c) Participant accounts

Each participant's account is credited (charged) with the participant's and Employer safe harbor matching and discretionary Employer matching and profit-sharing contributions, and allocations of Employer contributions, investment earnings (losses), and administrative expenses. Allocations are based on participant's compensation or account balances as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(d) Vesting

Participants are immediately vested in their elective salary deferral and safe harbor matching contributions plus actual earnings (losses) thereon. Vesting in the Employer's discretionary matching and profit sharing contributions is based on years of continuous service.

<u>Years of Service</u>	<u>Vesting</u>
1	33%
2	67%
3	100%

(e) Notes receivable from participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The notes receivable from participants are secured by the balance in the participant's account and bear interest at fixed rates ranging from 3.50% to 7.50%, which are commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through payroll deductions.

(f) Payment of benefits

On termination of service due to death, permanent disability, or retirement, a participant may elect to receive a lump-sum payment equal to his or her entire account. For termination of service due to other reasons, a participant will be entitled to receive only the vested interest in his or her account as a lump-sum distribution.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(g) Forfeited accounts

Forfeitures are created when participants terminate employment prior to becoming fully vested in the Employer contribution portion of their accounts. Such forfeitures reduce the Employer's contributions to the Plan or pay plan expenses. At December 31, 2020 and 2019, forfeited nonvested accounts totaled \$14,708 and \$17,789, respectively. These accounts will be used to reduce future Employer contributions. During 2020 and 2019, forfeited nonvested accounts of \$39,554 and \$1,717 were used to reduce Employer contributions and pay plan expenses.

(h) Hardship withdrawals

The Plan permits distributions in the event of a hardship, as defined in the plan agreement. These distributions are taxable and subject to a tax penalty equal to 10% of the hardship distribution amount if the participant is younger than age 59½. Hardship withdrawals are permitted from all participant accounts.

(i) Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Fees related to the processing of distributions and record keeping services are included in administrative expenses and charged directly to the participant's account. Investment related expenses are included in net appreciation in fair value of investments.

(j) Plan changes

The Plan implemented certain provisions allowed by the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act), which change the Plan to allow the deferral of loan repayments, suspend required minimum distributions, and delay the commencement date for required minimum distributions. Written amendments to the Plan to reflect these operational changes will be adopted at a later date in accordance with applicable law and Internal Revenue Service ("IRS") guidance.

(k) Plan termination

Although it has not expressed any intent to do so, the Employer 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.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(2) Summary of significant accounting policies

(a) Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principals generally accepted in the United States of America ("U.S. GAAP").

(b) Investment valuation and income recognition

Investments are stated at fair value (except for the fully benefit-responsive investment contract and insurance contract, which are reported at contract 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. The Plan's Administrative Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, Voya Institutional Trust Company ("Voya") and TD Ameritrade Trust Company ("TD Ameritrade"). See Note 4 for discussion of fair value measurements.

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

(c) Notes receivable from participants

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

(d) Payment of benefits

Benefits are recorded when paid.

(e) Use of estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

(f) Events occurring after reporting date

The Employer has evaluated events and transactions that occurred between December 31, 2020 and October 15, 2021, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(3) Certified information

Certain information related to investments and notes receivable from participants reported and disclosed in the accompanying financial statements and supplemental schedule of assets (held at end of year), including the fair (or contract) value of investments held at December 31, 2020 and December 31, 2019, and notes receivable from participants held at December 31, 2019, net appreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants for the year ended December 31, 2019, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Voya as of December 31, 2020 and for the period from December 9, 2020 to December 31, 2020 and by TD Ameritrade as of December 31, 2019 and for the period from January 1, 2019 through December 9, 2020.

(4) Fair value measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, provides the 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:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 and 2019.

- (i) ***Mutual funds:*** Valued based on the funds' reported closing net asset values ("NAV") of shares held by the Plan as of the last business day of the plan year. The mutual funds are deemed to be actively traded.
- (ii) ***Money market fund:*** Valued at NAV of shares held by the Plan at year end in an active market.
- (ii) ***Self-directed accounts:*** Self-directed accounts consist of mutual funds and exchange traded funds valued based on the funds' reported closing NAV of shares held by the Plan as of the last business day of the plan year in an active market.
- (ii) ***Pooled separate accounts:*** Valued at net asset value, which is based on the market value of the underlying investments held by the pooled separate account at year end. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the pooled separate accounts, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

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

Fair Value Measurements as of December 31, 2019 using the following inputs				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ 125,912	\$ -	\$ -	\$ 125,912
Mutual funds	28,392,347	-	-	28,392,347
Self-directed brokerage accounts	<u>334,043</u>	<u>-</u>	<u>-</u>	<u>334,043</u>
Total assets in the fair value hierarchy	\$ <u>28,852,302</u>	\$ <u>-</u>	\$ <u>-</u>	28,852,302
Investments measured at NAV as a practical expedient (a)				<u>69,299</u>
Investments at fair value				\$ <u>28,921,601</u>

The following table summarizes investments for which the fair value is measured using the net asset value ("NAV") practical expedient as of December 31, 2020 and 2019. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>Description</u>	<u>Fair Value</u> <u>12/31/2020</u>	<u>Fair Value</u> <u>12/31/2019</u>	<u>Unfunded</u> <u>Commitments</u>	<u>Redemption</u> <u>Frequency (if</u> <u>currently eligible)</u>	<u>Redemption</u> <u>Notice Period</u>
Collective Investment Trust Fund	\$-	\$69,299	N/A	Daily	30 days
Pooled separate accounts	\$49,013,225	\$-	N/A	Daily	N/A

The Plan holds various pooled separate accounts that are not direct filing entities. These pooled separate accounts have investment strategies that include: various target date, lifestyle, international, equity and income funds.

(5) Investment contract with insurance company

At December 31, 2020, the Plan offers an investment option with Voya, the Voya Fixed Account. The contract underlying this investment option is considered to be fully benefit-responsive. As of December 31, 2020, the contract value of the investment in the Voya Fixed Account is \$1,311,447.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

Voya's determination of credited interest rates reflects a number of factors, including mortality and expense risks, interest rate guarantees, the investment income earned on invested assets and the amortization of any capital gains and/or losses realized on the sale of the invested assets. A market value adjustment may apply to amounts withdrawn at the request of the contract holder.

The underlying contract has no restrictions on the use of Plan assets and there are no valuation reserves recorded to adjust contract amounts. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) amendments to the plan documents (including a complete or partial plan merger with another plan) (ii) changes to the Plan's prohibition on competing investment options; or (iii) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The Fixed Account does not permit Voya to terminate the agreement prior to the scheduled maturity date.

The Plan entered into a traditional benefit-responsive guaranteed investment contract with an insurance company, Metropolitan Life Insurance Company ("MetLife"), totaling \$124,366 at December 31, 2019. The insurance company maintains the Plan's contributions in a general account which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 0%. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

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

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

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Employer or other Employer events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probably of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuer.

(6) Income tax status

The Employer adopted a prototype profit sharing plan, which received a favorable opinion letter from the IRS on September 1, 2014, which stated that the prototype profit sharing plan was designed in accordance with the applicable sections of the IRC. The Plan itself has not received a determination letter from the IRS stating that the Plan is qualified under Section 401(a) of the IRC. However, the plan administrator believes that the Plan is designed, as amended, and is currently being operated in compliance with the applicable requirements of the IRC and is therefore, qualified and exempt from taxation.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or asset or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(7) Related party and party-in-interest transactions

Certain Plan investments are units of pooled separate accounts and a investment contract managed by Voya and, therefore, these transactions qualify as party-in-interest transactions under ERISA. As described in Note 1, the Plan paid expenses to various service providers and holds notes receivable from participants which also qualify as party-in-interest transactions.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(8) Risks and uncertainties

The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

(9) Subsequent event

Effective September 1, 2021, the Plan implemented an auto-escalation feature whereby participant deferral rates increase by 1% annually up to a maximum of 7%.

DGOC EMPLOYEE SAVINGS PLAN

EIN # 46-5279721, PLAN No. 001

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

December 31, 2020

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Pooled separate accounts:			
*	Voya	Gov Money Market Fund	**	\$ 258
*	Voya	AllianceBernstein Bond Fund Class Z	**	26,727
*	Voya	American Century Emerging Markets	**	24,305
*	Voya	American Century Mid Cap Value	**	18,638
*	Voya	Ave Maria Bond Fund	**	13,262
*	Voya	Blackrock Mid Cap Growth Equity	**	775,176
*	Voya	Calvert Emerging Markets Equity I	**	37,673
*	Voya	Clearbridge International Growth	**	51,790
*	Voya	Clearbridge Large Cap Growth Fund	**	492,874
*	Voya	DFA Inflation-Protected Securities	**	146,243
*	Voya	DFA Real Estate Securities	**	42,541
*	Voya	Eventide Gilead Fund	**	52,123
*	Voya	Eventide Healthcare & Life Sciences	**	182,633
*	Voya	Fidelity 500 Index	**	1,191,050
*	Voya	Fidelity Freedom Index 2020 Fund	**	189,046
*	Voya	Fidelity Freedom Index 2025 Fund	**	355,469
*	Voya	Fidelity Freedom Index 2030 Fund	**	110,095
*	Voya	Fidelity Freedom Index 2035 Fund	**	38,763
*	Voya	Fidelity Freedom Index 2040 Fund	**	494,106
*	Voya	Fidelity Freedom Index 2045 Fund	**	84,723
*	Voya	Fidelity Freedom Index 2050 Fund	**	1,665
*	Voya	Fidelity Freedom Index 2055 Fund	**	17,716
*	Voya	Fidelity Freedom Index 2060 Fund	**	10,720
*	Voya	Fidelity Freedom Index Income Fund	**	2,349
*	Voya	Fidelity Freedom Index 2065 Fund	**	11,244
*	Voya	Fidelity International Index	**	238,808
*	Voya	Fidelity Mid Cap Index	**	235,877
*	Voya	Fidelity Small Cap Index	**	252,548
*	Voya	Franklin Small Cap Value Fund	**	35,680
*	Voya	Janus Henderson Triton Fund N	**	192,011
*	Voya	Lord Abbett Total Return	**	136,683
*	Voya	MFS Value Fund	**	103,287
*	Voya	PIMCO Institutional Income Fund	**	503,041
*	Voya	OneAscent Target Retirement 2020 Fund	**	10,343,927
*	Voya	OneAscent Target Retirement 2030 Fund	**	15,596,761
*	Voya	OneAscent Target Retirement 2040 Fund	**	11,726,701
*	Voya	OneAscent Target Retirement 2050 Fund	**	5,146,694
*	Voya	Steward Global Equity Income Fd R6	**	36,101
*	Voya	Steward Large Cap Enhanced Index Institution	**	46,002
*	Voya	Steward Small-Mid Cap Enhanced Index Institution	**	47,915
	Total pooled separate accounts			<u>49,013,225</u>

* Represents a party-in-interest.

** Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Voya Institutional Trust Company.

DGOC EMPLOYEE SAVINGS PLAN

EIN # 46-5279721, PLAN No. 001

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

December 31, 2020

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
*	Investment contract: Voya	Fixed Account	**	<u>1,311,447</u>
*	Notes receivable from participants	Interest rates ranging from 3.50% to 7.50% maturing through 2021 to 2045	-	<u>772,955</u>
		Total		<u>\$ 51,097,627</u>

* Represents a party-in-interest.

** Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Voya Institutional Trust Company.

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
DGOC EMPLOYEE SAVINGS PLAN
EIN# 46-5279721
Plan# 001
As Of December 31, 2020

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
AB Global Bond Fund Z	Registered Investment Company		\$26,727
AmCen Emerging Markets Fd R6	Registered Investment Company		\$24,305
AmCen Mid Cap Value Fund R6	Registered Investment Company		\$18,638
Ave Maria Bond Fund	Registered Investment Company		\$13,260
BlackRock Mid-Cap Grw Eq Por K	Registered Investment Company		\$775,176
Calvert Emerging Mkts Eqty R6	Registered Investment Company		\$37,673
ClrBrq Intl Growth Fd IS	Registered Investment Company		\$51,790
ClrBrq LgCp Grw Fnd IS	Registered Investment Company		\$492,874
DFA Infl-Prot Sec Port Ins	Registered Investment Company		\$146,243
DFA Real Estate Secs Port Ins	Registered Investment Company		\$42,541
Eventide Gilead Fund CI I	Registered Investment Company		\$52,123
Eventide Healthcr Life Sci F I	Registered Investment Company		\$182,633
Fidelity 500 Index Fund	Registered Investment Company		\$1,191,050
Fidelity Freedom In 2020 F Inv	Registered Investment Company		\$189,046
Fidelity Freedom In 2025 F Inv	Registered Investment Company		\$355,469
Fidelity Freedom In 2030 F Inv	Registered Investment Company		\$110,095
Fidelity Freedom In 2035 F Inv	Registered Investment Company		\$38,763
Fidelity Freedom In 2040 F Inv	Registered Investment Company		\$494,106
Fidelity Freedom In 2045 F Inv	Registered Investment Company		\$84,723
Fidelity Freedom In 2050 F Inv	Registered Investment Company		\$1,665
Fidelity Freedom In 2055 F Inv	Registered Investment Company		\$17,716
Fidelity Freedom In 2060 F Inv	Registered Investment Company		\$10,720
Fidelity Freedom In 2065 F Inv	Registered Investment Company		\$11,244
Fidelity Freedom In Inc F Inv	Registered Investment Company		\$2,349
Fidelity Intl Index Fnd	Registered Investment Company		\$238,808
Fidelity Mid Cap Idx Fd	Registered Investment Company		\$235,877
Fidelity Sm Cp Ind Fd	Registered Investment Company		\$252,548
Franklin Sm Cap Value Fnd R6	Registered Investment Company		\$35,680
Janus Hndr Triton Fd N	Registered Investment Company		\$192,011
Lord Abbett Total Return Fd R6	Registered Investment Company		\$136,683
MFS Value Fund R6	Registered Investment Company		\$103,287
OneAscent Trgt Retire 2020 Fd	Common Collective Trust		\$10,343,927
OneAscent Trgt Retire 2030 Fd	Common Collective Trust		\$15,596,761
OneAscent Trgt Retire 2040 Fd	Common Collective Trust		\$11,726,702
OneAscent Trgt Retire 2050 Fd	Common Collective Trust		\$5,146,694
PIMCO Income Fund Ins	Registered Investment Company		\$503,041
Steward Gbl Eqty Inc Fund R6	Registered Investment Company		\$36,101
Steward LCp Enhancd Idx F R6	Registered Investment Company		\$46,002
Steward SMCp Enhancd Idx F R6	Registered Investment Company		\$47,915
* Voya Fixed Account (4450)	Insurance Company General Account		\$1,311,447
* Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$258
Participant Loans	Participant Loans		\$772,955
TOTAL	Registered Investment Company		\$51,097,627

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.

DGOC EMPLOYEE SAVINGS PLAN

Financial Statements and Supplemental Schedule

December 31, 2020 and 2019

(With Independent Auditors' Report Thereon)



DGOC EMPLOYEE SAVINGS PLAN

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Independent Auditors' Report

The Plan Administrator
DGOC Employee Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the DGOC Employee Savings Plan, which comprise the statements of net assets available for benefits as of December 31, 2020 and 2019, the related statement of changes in net assets available for benefits for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 Voya Institutional Trust Company ("Voya") and TD Ameritrade Trust Company ("TD Ameritrade"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that TD Ameritrade held the Plan's investment assets as of December 31, 2019 and executed investment transactions through December 9, 2020; and Voya holds the Plan's investment assets as of December 31, 2020 and executes investment transactions since December 9, 2020. The plan administrator has obtained certifications from TD Ameritrade and Voya as of December 31, 2020 and 2019 and for the year ended December 31, 2020, that the information provided to the plan administrator by Voya and TD Ameritrade is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter 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 supplemental schedule of assets (held at end of year) as of December 31, 2020 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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* paragraph, we do not express an opinion on this supplemental schedule.

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 schedule, other than that derived from the information certified by Voya and TD Ameritrade, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

LBMC, PC

Knoxville, Tennessee
October 15, 2021

DGOC EMPLOYEE SAVINGS PLAN

Statements of Net Assets Available for Benefits

December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets:		
Cash	\$ <u>-</u>	\$ <u>6,619,658</u>
Investments, at fair value:		
Money market fund	-	125,912
Mutual funds	-	28,392,347
Self-directed brokerage accounts	-	334,043
Collective investment trust fund	-	69,299
Pooled separate accounts	<u>49,013,225</u>	<u>-</u>
Total investments, at fair value	<u>49,013,225</u>	<u>28,921,601</u>
Investments, at contract value:		
Insurance contract	<u>1,311,447</u>	<u>124,366</u>
Total investments	<u>50,324,672</u>	<u>35,665,625</u>
Receivables:		
Notes receivable from participants	<u>772,955</u>	<u>539,078</u>
Net assets available for benefits	\$ <u><u>51,097,627</u></u>	\$ <u><u>36,204,703</u></u>

See accompanying notes to the financial statements.

DGOC EMPLOYEE SAVINGS PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2020

Additions to net assets attributed to:

Net change resulting from investment activity:

Net appreciation in fair value of investments	\$ 7,797,735
Interest and dividend income	<u>137,762</u>

Net change resulting from investment activity	<u>7,935,497</u>
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Interest on notes receivable from participants	<u>42,547</u>
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Contributions:

Employer	3,541,534
Participants	4,523,092
Rollovers	<u>2,763,271</u>

Total contributions	<u>10,827,897</u>
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Total additions	<u>18,805,941</u>
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Deductions from net assets attributed to:

Benefits paid	3,774,904
Administrative expenses	<u>325,900</u>

Total deductions	<u>4,100,804</u>
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Transfers from previous plan [Note 1(a)]	<u>187,787</u>
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Net increase	14,892,924
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Net assets available for benefits at beginning of year	<u>36,204,703</u>
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Net assets available for benefits at end of year	<u>\$ 51,097,627</u>
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See accompanying notes to the financial statements.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(1) Description of plan

The following description of the DGOC Employee Savings Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan which was adopted on January 1, 2018 to provide retirement benefits for employees of Diversified Gas and Oil Corporation (the "Employer"). The Plan covers substantially all full-time employees who are age eighteen or older and have completed three months of service ("participants"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

During 2019 and for the period from January 1, 2020 through December 9, 2020, 401K SAFE, LLC, the plan trustee, was responsible for oversight of the Plan. The Plan terminated service with 401K SAFE, LLC effective December 9, 2020, and plan management took over responsibility for the oversight of the Plan.

Transfers of \$187,787 consisting of individual participant accounts from previous employer plans were also transferred into the Plan in 2020.

(b) Contributions

Participants may voluntarily make qualified retirement contributions to the Plan which are deductible by the participants for federal income tax purposes under Section 401(k) of the Internal Revenue Code ("IRC") or after tax in the form of Roth contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. In order to participate, employees must make a minimum contribution of 1% of compensation. Participant contributions are permitted up to 100% of compensation subject to certain IRC limitations. The Plan has an automatic enrollment provision in which participants are automatically begin contributing 3% of their eligible compensation upon reaching eligibility unless the participant elects otherwise.

The Employer will make a safe harbor matching contribution in an amount equal to 100% of the participant's contributions up to 7% of the participant's compensation. Employer and participant contributions may not exceed the maximum amount allowable for federal income tax purposes.

The Plan also provides that the Employer may contribute discretionary matching and profit-sharing contributions each year in an amount authorized by the Employer's Board of Directors; however, an annual contribution by the Employer is not required. No discretionary Employer matching or profit-sharing contributions were made in 2020.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(c) Participant accounts

Each participant's account is credited (charged) with the participant's and Employer safe harbor matching and discretionary Employer matching and profit-sharing contributions, and allocations of Employer contributions, investment earnings (losses), and administrative expenses. Allocations are based on participant's compensation or account balances as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(d) Vesting

Participants are immediately vested in their elective salary deferral and safe harbor matching contributions plus actual earnings (losses) thereon. Vesting in the Employer's discretionary matching and profit sharing contributions is based on years of continuous service.

<u>Years of Service</u>	<u>Vesting</u>
1	33%
2	67%
3	100%

(e) Notes receivable from participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The notes receivable from participants are secured by the balance in the participant's account and bear interest at fixed rates ranging from 3.50% to 7.50%, which are commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through payroll deductions.

(f) Payment of benefits

On termination of service due to death, permanent disability, or retirement, a participant may elect to receive a lump-sum payment equal to his or her entire account. For termination of service due to other reasons, a participant will be entitled to receive only the vested interest in his or her account as a lump-sum distribution.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(g) Forfeited accounts

Forfeitures are created when participants terminate employment prior to becoming fully vested in the Employer contribution portion of their accounts. Such forfeitures reduce the Employer's contributions to the Plan or pay plan expenses. At December 31, 2020 and 2019, forfeited nonvested accounts totaled \$14,708 and \$17,789, respectively. These accounts will be used to reduce future Employer contributions. During 2020 and 2019, forfeited nonvested accounts of \$39,554 and \$1,717 were used to reduce Employer contributions and pay plan expenses.

(h) Hardship withdrawals

The Plan permits distributions in the event of a hardship, as defined in the plan agreement. These distributions are taxable and subject to a tax penalty equal to 10% of the hardship distribution amount if the participant is younger than age 59½. Hardship withdrawals are permitted from all participant accounts.

(i) Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Fees related to the processing of distributions and record keeping services are included in administrative expenses and charged directly to the participant's account. Investment related expenses are included in net appreciation in fair value of investments.

(j) Plan changes

The Plan implemented certain provisions allowed by the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act), which change the Plan to allow the deferral of loan repayments, suspend required minimum distributions, and delay the commencement date for required minimum distributions. Written amendments to the Plan to reflect these operational changes will be adopted at a later date in accordance with applicable law and Internal Revenue Service ("IRS") guidance.

(k) Plan termination

Although it has not expressed any intent to do so, the Employer 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.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(2) Summary of significant accounting policies

(a) Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principals generally accepted in the United States of America ("U.S. GAAP").

(b) Investment valuation and income recognition

Investments are stated at fair value (except for the fully benefit-responsive investment contract and insurance contract, which are reported at contract 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. The Plan's Administrative Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, Voya Institutional Trust Company ("Voya") and TD Ameritrade Trust Company ("TD Ameritrade"). See Note 4 for discussion of fair value measurements.

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

(c) Notes receivable from participants

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

(d) Payment of benefits

Benefits are recorded when paid.

(e) Use of estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

(f) Events occurring after reporting date

The Employer has evaluated events and transactions that occurred between December 31, 2020 and October 15, 2021, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(3) Certified information

Certain information related to investments and notes receivable from participants reported and disclosed in the accompanying financial statements and supplemental schedule of assets (held at end of year), including the fair (or contract) value of investments held at December 31, 2020 and December 31, 2019, and notes receivable from participants held at December 31, 2019, net appreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants for the year ended December 31, 2019, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Voya as of December 31, 2020 and for the period from December 9, 2020 to December 31, 2020 and by TD Ameritrade as of December 31, 2019 and for the period from January 1, 2019 through December 9, 2020.

(4) Fair value measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, provides the 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:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 and 2019.

- (i) ***Mutual funds:*** Valued based on the funds' reported closing net asset values ("NAV") of shares held by the Plan as of the last business day of the plan year. The mutual funds are deemed to be actively traded.
- (ii) ***Money market fund:*** Valued at NAV of shares held by the Plan at year end in an active market.
- (ii) ***Self-directed accounts:*** Self-directed accounts consist of mutual funds and exchange traded funds valued based on the funds' reported closing NAV of shares held by the Plan as of the last business day of the plan year in an active market.
- (ii) ***Pooled separate accounts:*** Valued at net asset value, which is based on the market value of the underlying investments held by the pooled separate account at year end. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the pooled separate accounts, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

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

Fair Value Measurements as of December 31, 2019 using the following inputs				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ 125,912	\$ -	\$ -	\$ 125,912
Mutual funds	28,392,347	-	-	28,392,347
Self-directed brokerage accounts	<u>334,043</u>	<u>-</u>	<u>-</u>	<u>334,043</u>
Total assets in the fair value hierarchy	\$ <u>28,852,302</u>	\$ <u>-</u>	\$ <u>-</u>	28,852,302
Investments measured at NAV as a practical expedient (a)				<u>69,299</u>
Investments at fair value				\$ <u>28,921,601</u>

The following table summarizes investments for which the fair value is measured using the net asset value ("NAV") practical expedient as of December 31, 2020 and 2019. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>Description</u>	<u>Fair Value 12/31/2020</u>	<u>Fair Value 12/31/2019</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Collective Investment Trust Fund	\$-	\$69,299	N/A	Daily	30 days
Pooled separate accounts	\$49,013,225	\$-	N/A	Daily	N/A

The Plan holds various pooled separate accounts that are not direct filing entities. These pooled separate accounts have investment strategies that include: various target date, lifestyle, international, equity and income funds.

(5) Investment contract with insurance company

At December 31, 2020, the Plan offers an investment option with Voya, the Voya Fixed Account. The contract underlying this investment option is considered to be fully benefit-responsive. As of December 31, 2020, the contract value of the investment in the Voya Fixed Account is \$1,311,447.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

Voya's determination of credited interest rates reflects a number of factors, including mortality and expense risks, interest rate guarantees, the investment income earned on invested assets and the amortization of any capital gains and/or losses realized on the sale of the invested assets. A market value adjustment may apply to amounts withdrawn at the request of the contract holder.

The underlying contract has no restrictions on the use of Plan assets and there are no valuation reserves recorded to adjust contract amounts. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) amendments to the plan documents (including a complete or partial plan merger with another plan) (ii) changes to the Plan's prohibition on competing investment options; or (iii) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The Fixed Account does not permit Voya to terminate the agreement prior to the scheduled maturity date.

The Plan entered into a traditional benefit-responsive guaranteed investment contract with an insurance company, Metropolitan Life Insurance Company ("MetLife"), totaling \$124,366 at December 31, 2019. The insurance company maintains the Plan's contributions in a general account which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 0%. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

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

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

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Employer or other Employer events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probably of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuer.

(6) Income tax status

The Employer adopted a prototype profit sharing plan, which received a favorable opinion letter from the IRS on September 1, 2014, which stated that the prototype profit sharing plan was designed in accordance with the applicable sections of the IRC. The Plan itself has not received a determination letter from the IRS stating that the Plan is qualified under Section 401(a) of the IRC. However, the plan administrator believes that the Plan is designed, as amended, and is currently being operated in compliance with the applicable requirements of the IRC and is therefore, qualified and exempt from taxation.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or asset or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(7) Related party and party-in-interest transactions

Certain Plan investments are units of pooled separate accounts and a investment contract managed by Voya and, therefore, these transactions qualify as party-in-interest transactions under ERISA. As described in Note 1, the Plan paid expenses to various service providers and holds notes receivable from participants which also qualify as party-in-interest transactions.

DGOC EMPLOYEE SAVINGS PLAN

Notes to the Financial Statements

December 31, 2020 and 2019

(8) Risks and uncertainties

The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

(9) Subsequent event

Effective September 1, 2021, the Plan implemented an auto-escalation feature whereby participant deferral rates increase by 1% annually up to a maximum of 7%.

DGOC EMPLOYEE SAVINGS PLAN

EIN # 46-5279721, PLAN No. 001

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

December 31, 2020

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Pooled separate accounts:			
*	Voya	Gov Money Market Fund	**	\$ 258
*	Voya	AllianceBernstein Bond Fund Class Z	**	26,727
*	Voya	American Century Emerging Markets	**	24,305
*	Voya	American Century Mid Cap Value	**	18,638
*	Voya	Ave Maria Bond Fund	**	13,262
*	Voya	Blackrock Mid Cap Growth Equity	**	775,176
*	Voya	Calvert Emerging Markets Equity I	**	37,673
*	Voya	Clearbridge International Growth	**	51,790
*	Voya	Clearbridge Large Cap Growth Fund	**	492,874
*	Voya	DFA Inflation-Protected Securities	**	146,243
*	Voya	DFA Real Estate Securities	**	42,541
*	Voya	Eventide Gilead Fund	**	52,123
*	Voya	Eventide Healthcare & Life Sciences	**	182,633
*	Voya	Fidelity 500 Index	**	1,191,050
*	Voya	Fidelity Freedom Index 2020 Fund	**	189,046
*	Voya	Fidelity Freedom Index 2025 Fund	**	355,469
*	Voya	Fidelity Freedom Index 2030 Fund	**	110,095
*	Voya	Fidelity Freedom Index 2035 Fund	**	38,763
*	Voya	Fidelity Freedom Index 2040 Fund	**	494,106
*	Voya	Fidelity Freedom Index 2045 Fund	**	84,723
*	Voya	Fidelity Freedom Index 2050 Fund	**	1,665
*	Voya	Fidelity Freedom Index 2055 Fund	**	17,716
*	Voya	Fidelity Freedom Index 2060 Fund	**	10,720
*	Voya	Fidelity Freedom Index Income Fund	**	2,349
*	Voya	Fidelity Freedom Index 2065 Fund	**	11,244
*	Voya	Fidelity International Index	**	238,808
*	Voya	Fidelity Mid Cap Index	**	235,877
*	Voya	Fidelity Small Cap Index	**	252,548
*	Voya	Franklin Small Cap Value Fund	**	35,680
*	Voya	Janus Henderson Triton Fund N	**	192,011
*	Voya	Lord Abbett Total Return	**	136,683
*	Voya	MFS Value Fund	**	103,287
*	Voya	PIMCO Institutional Income Fund	**	503,041
*	Voya	OneAscent Target Retirement 2020 Fund	**	10,343,927
*	Voya	OneAscent Target Retirement 2030 Fund	**	15,596,761
*	Voya	OneAscent Target Retirement 2040 Fund	**	11,726,701
*	Voya	OneAscent Target Retirement 2050 Fund	**	5,146,694
*	Voya	Steward Global Equity Income Fd R6	**	36,101
*	Voya	Steward Large Cap Enhanced Index Institution	**	46,002
*	Voya	Steward Small-Mid Cap Enhanced Index Institution	**	47,915
	Total pooled separate accounts			<u>49,013,225</u>

* Represents a party-in-interest.

** Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Voya Institutional Trust Company.

DGOC EMPLOYEE SAVINGS PLAN

EIN # 46-5279721, PLAN No. 001

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

December 31, 2020

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
*	Investment contract: Voya	Fixed Account	**	<u>1,311,447</u>
*	Notes receivable from participants	Interest rates ranging from 3.50% to 7.50% maturing through 2021 to 2045	-	<u>772,955</u>
		Total		<u>\$ 51,097,627</u>

* Represents a party-in-interest.

** Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Voya Institutional Trust Company.