

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>COMMISSIONING AGENTS INC EMPLOYEE STOCK OWNERSHIP & 401K 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>01/01/2008</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2008</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2008</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>COMMISSIONING AGENTS INC</u> <u>2601 FORTUNE CIRCLE EAST</u> <u>SUITE 301B</u> <u>INDIANAPOLIS, IN 46241</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>35-1986486</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>317-271-6082</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541990</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>35-1986486</u>	2c Plan Sponsor's telephone number <u>317-271-6082</u>	2d Business code (see instructions) <u>541990</u>	
2b Employer Identification Number (EIN) <u>35-1986486</u>					
2c Plan Sponsor's telephone number <u>317-271-6082</u>					
2d Business code (see instructions) <u>541990</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.	08/04/2022	PHILLIP V. PURSIFULL
	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 (2021)
v. 210624

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	576
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)	409
a(2) Total number of active participants at the end of the plan year		6a(2)	504
b Retired or separated participants receiving benefits.....		6b	40
c Other retired or separated participants entitled to future benefits		6c	180
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	724
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	724
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	723
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	39
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2H 2J 2K 2O 2Q 2F 3J			
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>0</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 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) 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
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan COMMISSIONING AGENTS INC EMPLOYEE STOCK OWNERSHIP & 401K PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMMISSIONING AGENTS INC	D Employer Identification Number (EIN) 35-1986486	

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
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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)

FIRST MERCHANTS PRIVATE WEALTH ADVI

200 E JACKSON ST
MUNCIE, IN 47305

(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?
21 50 19 38 64	TRUSTEE, TPA	114801	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>COMMISSIONING AGENTS INC EMPLOYEE STOCK OWNERSHIP & 401K PLAN</u>	<table style="width:100%;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ►</td> <td style="width:20%; text-align: center;"><u>001</u></td> </tr> </table>	B Three-digit plan number (PN) ►	<u>001</u>
B Three-digit plan number (PN) ►	<u>001</u>		
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMISSIONING AGENTS INC</u>	D Employer Identification Number (EIN) <u>35-1986486</u>		

Part I	Asset and Liability Statement
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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	3002	938799
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	5489353	6267586
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6299208	6789099
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	105056	102037
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	1089138	1788511
(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)	974429	728117
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(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)	46932162	57292392
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1) 65166328	78293358
(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 126058676	152199899
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 126058676	152199899

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 7495033	
	(B) Participants	2a(1)(B) 3767240	
	(C) Others (including rollovers).....	2a(1)(C) 236248	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	11498521
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A) 2307	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C) 2763	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E) 38131	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	43201
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B) 25445	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C) 1933559	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	1959004
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A) 2297219	
	(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)	2297219
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B) 13464767	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	13464767

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		9482952
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		38745664
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	12489640	
(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)		12489640
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)	114801	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		114801
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		12604441
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		26141223
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: KATZ SAPPER & MILLER LLP

(2) EIN: 35-1090346

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			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan COMMISSIONING AGENTS INC EMPLOYEE STOCK OWNERSHIP & 401K PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMMISSIONING AGENTS INC	D Employer Identification Number (EIN) 35-1986486

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 35-6412246		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☒ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☒ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☒ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☒ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

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).....

14a

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

14b

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

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

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

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

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

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

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

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

**COMMISSIONING AGENTS, INC.
EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2021 and 2020



Katz, Sapper & Miller, LLP
Certified Public Accountants

**COMMISSIONING AGENTS, INC.
EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

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Independent Auditor's Report

To the Plan Administrator
Commissioning Agents, Inc. Employee Stock Ownership and
401(k) Savings Plan and Trust Agreement

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the accompanying financial statements of Commissioning Agents, Inc. Employee Stock Ownership and 401(k) Savings Plan and Trust Agreement, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Commissioning Agents, Inc. Employee Stock Ownership and 401(k) Savings Plan and Trust Agreement's 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the 2021 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the 2021 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Commissioning Agents, Inc. Employee Stock Ownership and 401(k) Savings Plan and Trust Agreement and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Commissioning Agents, Inc. Employee Stock Ownership and 401(k) Savings Plan and Trust Agreement's ability to continue as a going concern within one year after the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Commissioning Agents, Inc. Employee Stock Ownership and 401(k) Savings Plan and Trust Agreement's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Commissioning Agents, Inc. Employee Stock Ownership and 401(k) Savings Plan and Trust Agreement's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

2021 Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Commissioning Agents, Inc. Employee Stock Ownership and 401(k) Savings Plan and Trust Agreement. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 16, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
August 1, 2022

**COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2021 and 2020**

	2021	2020
ASSETS		
Investments at fair value	<u>\$ 144,265,397</u>	<u>\$ 119,591,892</u>
Receivables:		
Employer profit-sharing and safe-harbor nonelective contributions	391,088	1,220,802
Employer ESOP contributions	5,876,498	4,268,551
Notes receivable from participants	<u>728,117</u>	<u>974,429</u>
Total Receivables	<u>6,995,703</u>	<u>6,463,782</u>
Cash, noninterest-bearing	<u>938,799</u>	<u>3,002</u>
Total Assets	<u>152,199,899</u>	<u>126,058,676</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 152,199,899</u></u>	<u><u>\$ 126,058,676</u></u>

See accompanying notes.

**COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2021**

ADDITIONS TO NET ASSETS ATTRIBUTED TO

Investment Income (Loss):

Net appreciation (depreciation) in fair value of investments	\$ 25,244,938
Interest	5,070
Dividends	<u>1,959,004</u>
Total Investment Income (Loss)	<u>27,209,012</u>

Interest income on notes receivable from participants	<u>38,131</u>
---	---------------

Contributions:

Employer safe-harbor nonelective	1,618,535
Employer ESOP	5,876,498
Participant	3,767,240
Rollover	<u>236,248</u>
Total Contributions	<u>11,498,521</u>

Total Additions	<u>38,745,664</u>
-----------------	-------------------

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Benefits paid	12,489,640
Administrative expenses	<u>114,801</u>
Total Deductions	<u>12,604,441</u>

NET INCREASE	26,141,223
---------------------	------------

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>126,058,676</u>
End of Year	<u><u>\$ 152,199,899</u></u>

See accompanying notes.

COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND 401(k) SAVINGS PLAN AND TRUST AGREEMENT

NOTES TO FINANCIAL STATEMENTS December 31, 2021 and 2020

NOTE 1 - DESCRIPTION OF PLAN

The following description of Commissioning Agents, Inc. Employee Stock Ownership and 401(k) Savings Plan and Trust Agreement (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General: The Plan was organized effective January 1, 2008, as a defined contribution retirement savings plan covering all eligible employees of Commissioning Agents, Inc., Commissioning Agents Puerto Rico International, LLC, and Commissioning Agents International, Inc. (collectively, the Employer) who have completed at least one month of service. The Plan owns 100% of the outstanding shares of common stock of Commissioning Agents, Inc., and also provides stock ownership benefits (ESOP) to eligible employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Directors of the Employer is responsible for oversight of the Plan. The Administrative Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Board of Directors.

Contributions: Each year, participants may authorize the Employer to contribute to the Plan up to 100% of their eligible annual compensation, subject to the maximum annual amount permitted under Section 402(g) of the United States Internal Revenue Code (IRC) and the Puerto Rico Internal Revenue Code (PR Code). Participants who attain age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also make rollover contributions from amounts representing distributions from other qualified plans and certain Individual Retirement Accounts (IRA) as defined in the Plan Agreement. Puerto Rico participants may only make rollover contributions from another Puerto Rico or United States dual-qualified plan. Contributions are subject to certain limitations under the IRC.

The Employer makes a safe-harbor nonelective contribution to each participant's 401(k) account equal to 3% of eligible compensation. The Employer may also make a discretionary profit-sharing contribution to each eligible participant's 401(k) account. There were no discretionary profit-sharing contributions made in 2021.

Participants direct the investment of their contributions, as well as those made by the Employer (profit-sharing and safe-harbor) into various investment options offered by the Plan.

The Employer may also elect to make contributions to each eligible participant's ESOP account in the Plan. Discretionary ESOP contributions are determined by the Board of Directors annually. The Board of Directors elected to make an ESOP contribution equal to 12% of each participant's eligible compensation to the Plan for the 2021 Plan year. ESOP contributions are primarily invested in the Employer's common stock. The Plan's ESOP accounts and any related investment purchases and/or dividends are directed by First Merchants Private Wealth Advisors (the Trustee).

Participant Accounts: Each participant's account is credited with the participant's contributions, Employer safe-harbor nonelective contributions, Employer discretionary profit-sharing contributions, Employer discretionary ESOP contributions, forfeitures of other terminated participants' accounts, and Plan earnings. Participant accounts may also be charged with an allocation of certain administrative expenses of the Plan. Allocations are based on participant earnings or account balances, or specific participant transactions, as defined in the Plan Agreement. The benefit to which the participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

Voting Rights: The Trustee votes all Employer common stock held as part of the Plan assets as directed by the Employer, provided that the participant or participant's beneficiary is entitled to direct the Trustee as to the manner in which voting rights on shares of Employer stock which are allocated to the participant's account are to be exercised with respect to the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets, or such similar transaction. If the participant does not exercise their right to vote relating to the Employer's common stock, the Trustee will vote such shares on behalf of the collective best interest of Plan participants and beneficiaries, subject to the Trustee's fiduciary duties under ERISA.

Vesting and Forfeitures: Participants are vested immediately in their contributions, Employer discretionary profit-sharing contributions and Employer safe-harbor contributions, plus actual earnings thereon. Employer discretionary ESOP contributions and related earnings thereon vest as follows:

Number of Years of Vesting Service	Vested Percentage
Less than 3	0%
3 or more	100%

Forfeiture accounts are first used to reinstate any forfeitures of any re-employed participants' accounts. Any remaining forfeitures arising from ESOP contributions are then allocated proportionally to participants' accounts based on the ratio of each participant's compensation to the aggregate eligible compensation paid to all eligible participants. At December 31, 2021 and 2020, forfeited nonvested accounts of terminated participants totaled \$0 and \$0, respectively. In 2021, forfeited nonvested accounts of \$426,918 were allocated to the accounts of remaining participants.

Benefits: Upon the occurrence of a distributable event due to separation from service by termination of employment, death, disability or retirement, as defined by the Plan Agreement, a participant may elect to receive a lump-sum distribution equal to the value of the participant's vested ESOP account balance, or periodic payments over a 5-year period. All benefits paid from each participant's 401(k) account are payable to the participant in a lump-sum distribution or a direct rollover. If the total value of all of the participant's vested account balance is \$1,000 or less upon termination of employment, the participant's benefit will be paid to the participant in a lump-sum distribution unless the participant chooses a direct rollover.

Withdrawals prior to attaining normal retirement age are not permitted except in the event of death, disability or financial hardship. In-service withdrawals may be limited to certain account balances as more fully described in the Plan Agreement. Certain income tax penalties may apply to withdrawals or distributions prior to attaining normal retirement age.

Withdrawals from ESOP account balances may begin at the latest of the anniversary date of the Plan year in which the participant attains age 60, the 10th anniversary of the date on which the participant initially became eligible to participate in the Plan and the participant attains age 55, or when the participant terminates employment with the Employer.

Put Option: Under federal income tax regulations, the Employer's common stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Employer buy any shares of its common stock distributed to participants for which there is no market. The put price is representative of the current appraised value of the common stock. The Employer can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)

Diversification: Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in the Employer's common stock into investments which are more diversified. Participants who are at least age 55 with 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to their account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. The election to diversify is made subsequent to year-end based upon the shares of common stock of the Employer in the participant's account at year-end.

Diversification may also be offered, as determined by the Board of Directors each year, to participants who have five years of service and have a balance exceeding \$100,000 in their ESOP contribution subaccount. The excess over \$100,000 (not to exceed 25% of the total ESOP contribution subaccount) may be diversified into the participant-directed 401(k) subaccount annually.

Notes Receivable from Participants: Participants may borrow from their 401(k) account balances a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of the participant's 401(k) account balance, excluding Employer safe-harbor contributions. The repayment terms of the notes cannot exceed five years except for the purchase of the participant's principal residence, for which the terms may exceed five years per the Plan Agreement. The notes are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest are paid ratably through regular payroll deductions.

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, the participants will become 100% vested in all of their accounts.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared on the accrual basis of accounting.

Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Administrative Committee determines the Plan's valuation policies utilizing information provided by the Plan's investment advisor, independent valuation consultant, and Trustee. See Note 3 for discussion of fair value measurements.

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

Notes Receivable from Participants: The Plan's notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2021 or 2020. If a participant ceases to make repayments and the Plan Administrator deems the note receivable from the participant to be in default, the balance of the note receivable from the participant is reduced and a benefit payment is recorded per the Plan Agreement.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payment of Benefits: Benefits are recorded when paid.

Expenses: Administrative expenses for maintaining the Plan may be paid by the Employer or the Plan, at the Employer's discretion. Certain administration fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Tax Status: The Internal Revenue Service (IRS) has determined and informed the Employer by a letter dated September 14, 2017, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC. Therefore, the Plan Administrator believes that the Plan is qualified, and the related trust is tax-exempt.

The Puerto Rico Department of the Treasury has determined and informed the Employer by a letter dated October 11, 2010, that the Plan and related trust are designed in accordance with applicable sections of the Puerto Rico Internal Revenue Code of 1994, as amended. The Puerto Rico Internal Revenue Code of 1994 has been replaced by the Puerto Rico Tax Code of 2011 (PR Code). The Plan has been amended and restated since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the PR Code.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and to recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS or other taxing authorities.

The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in process.

Subsequent Events: The Plan Administrator has evaluated the financial statements for subsequent events occurring through August 1, 2022, the date the financial statements were available to be issued. See Note 8.

NOTE 3 - FAIR VALUE MEASUREMENTS

The Plan has categorized its assets and liabilities that are measured at fair value into a three-level fair value hierarchy. The hierarchy 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) and the lowest priority to unobservable inputs (Level 3). The asset 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.

The three levels of the fair value hierarchy are described as follows:

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; and 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.

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement. In situations where there is little or no market activity for the asset or liability, the Plan makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

Following is a description of the valuation methodologies used by the Plan for assets that are measured at fair value on a recurring basis. There have been no changes in the methodologies used at December 31, 2021 and 2020.

Common Stock of Commissioning Agents, Inc.: Valued at aggregate fair value as determined annually by the Trustee based on a report from an independent valuation specialist. The independent valuation specialist utilized a weighted valuation considering the Discounted Cash Flow, Guideline Public Company, and Guideline Transaction valuation methods based on the Employer's historical data at December 31, 2021 and 2020, with certain adjustments related to lack of marketability.

Registered Investment Companies (Mutual Funds) and Money Market Fund Shares: Valued at the daily closing price as reported by the funds. These funds are required to publish their daily net asset value (NAV) and to transact at that price. These funds held by the Plan are deemed to be actively traded.

Common Stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate Bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, those corporate bonds are valued under a discounted cash flow approach that maximizes observable inputs, such as current yields or similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

Certificates of Deposit: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 the fair value of certain assets could result in a different fair value measurement at the reporting date.

Following is a summary, within each level of the fair value hierarchy, of the Plan's assets that are measured at fair value on a recurring basis as of December 31, 2021 and 2020:

2021	Level 1	Level 2	Level 3	Total
Common stock of Commissioning Agents, Inc.			\$78,293,358	\$ 78,293,358
Registered investment companies	\$57,292,392			57,292,392
Money market fund shares	6,789,099			6,789,099
Common stocks	1,788,511			1,788,511
Corporate bonds		\$102,037		102,037
Total Investments at Fair Value	<u>\$65,870,002</u>	<u>\$102,037</u>	<u>\$78,293,358</u>	<u>\$144,265,397</u>

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

2020	Level 1	Level 2	Level 3	Total
Common stock of Commissioning Agents, Inc.			\$65,166,328	\$ 65,166,328
Registered investment companies	\$46,932,162			46,932,162
Money market fund shares	6,248,640			6,248,640
Common stocks	1,089,138			1,089,138
Corporate bonds		\$105,056		105,056
Certificates of deposit		50,568		50,568
Total Investments at Fair Value	<u>\$54,269,940</u>	<u>\$155,624</u>	<u>\$65,166,328</u>	<u>\$119,591,892</u>

Following is a summary of the changes in the fair value of the Plan's Level 3 asset for the year ended December 31, 2021:

	Common Stock of Commissioning Agents, Inc.
Balance at beginning of year	\$65,166,328
Unrealized appreciation in estimated fair value	<u>13,127,030</u>
Balance at end of year	<u>\$78,293,358</u>

Quantitative fair value disclosures about significant unobservable inputs used in the fair value measurement for the Employer's common stock have been omitted as the Plan has previously adopted ASU No. 2013-09, *Fair Value Measurement (Topic 820): Deferral of the Effective Date of Certain Disclosures for Nonpublic Employee Benefit Plans in Update No. 2011-04*, which allows for the indefinite deferral of the quantitative disclosure requirements.

NOTE 4 - INVESTMENT INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE (UNAUDITED INFORMATION)

Certain Plan information related to investments and notes receivable from participants held at December 31, 2021 and 2020, and net appreciation or depreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2021, disclosed in the accompanying financial statements and supplemental schedule was obtained or derived from information provided to the Plan Administrator and certified as complete and accurate by First Merchants Private Wealth Advisors, the Plan's trustee, in accordance with Section 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

NOTE 5 - INVESTMENT IN EMPLOYER COMMON STOCK (AUDITED INFORMATION)

The Plan's investment in the Employer's common stock at December 31, 2021 and 2020, was as follows:

	2021 Allocated	2020 Allocated
Number of Shares	937,645	937,645
Cost	<u>\$16,951,026</u>	<u>\$16,951,026</u>
Fair Value	<u>\$78,293,358</u>	<u>\$65,166,328</u>

The net appreciation of the Employer's common stock was \$13,127,030 for the year ended December 31, 2021.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons.

Certain Plan assets are invested in the Employer's common stock. In addition to stock purchases and redemptions, dividends declared and paid on the Employer's common stock qualify as exempt party-in-interest transactions.

Administrative and asset-based fees paid by the Plan to First Merchants Private Wealth Advisors, the Plan's Trustee and recordkeeper, totaled \$114,801 in 2021.

The Employer provides certain accounting, administrative and investment management services to the Plan for which it receives no compensation.

Notes receivable from participants are permitted party-in-interest transactions.

NOTE 7 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities, including an investment in the Employer's common stock, which are exposed to various risks, such as interest rate, market and credit risks, as well as valuation assumptions based on earnings, cash flows and/or other techniques. Market risks include global events which could impact the value of certain investment securities, such as a pandemic or international conflict.

Due to the level of risk associated with the investment securities and to uncertainties inherent in the estimates and assumptions process, it is at least reasonably possible that changes in the value of the investment securities, including the Employer's common stock, will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Plan's financial statements.

NOTE 8 - SUBSEQUENT EVENTS

Effective February 1, 2022, the Employer amended the Plan Agreement to modify the Plan's definition of eligible employees to exclude interns.

Effective May 1, 2022, the Employer amended the Plan Agreement to add an in-Plan Roth conversion provision for certain vested participant account sources.

NOTE 8 - SUBSEQUENT EVENTS (CONTINUED)

Effective July 1, 2022, the Employer amended the Plan Agreement to update the Plan's definition of "Company" to mean Commissioning Agents, Inc. and Commissioning Agents International, Inc.

In addition, and also effective July 1, 2022, the Plan amendment provides that Commissioning Agents Puerto Rico International, LLC (CAPRI) shall no longer be a participating employer in the Plan, that all related participation for Puerto Rico employees has been frozen, and that the vested percentage of the ESOP contributions subaccount of any participant who was employed by CAPRI on or around July 1, 2022, whose employment with CAPRI was terminated on or around July 1, 2022, and whose employment was not transferred to another participating employer shall be 100% vested as of the date of such participant's termination of employment regardless of the number of credited service years.

SUPPLEMENTAL SCHEDULE

**COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

EIN 35-1986486 PN 001

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2021**

(a)	(b) and (c) Identity of Issue / Description of Investment	Number of Shares/Units or Face Value	(d) Cost	(e) Current Value
INVESTMENTS AT FAIR VALUE:				
*	COMMON STOCK OF COMMISSIONING AGENTS, INC.	937,645	\$ 16,951,026	<u>\$ 78,293,358</u>
REGISTERED INVESTMENT COMPANIES				
	American Capital World Bond Fund R6	11,051	**	220,146
	American Funds EuroPacific Growth Fund R6	11,636	**	753,219
	Dodge & Cox International Fund	11,168	**	528,132
	Federated Short-Intermediate Total Return Bond Fund	25,946	**	273,729
	Federated Total Return Bond Fund	53,736	**	599,159
	Fidelity Contrafund	304,733	**	5,716,788
	Lord Abbett High Yield Fund R6	48,343	**	364,019
	MFS International Discovery Fund R4	12,619	**	477,872
	MFS Mid Cap Growth Fund R6	36,892	**	1,237,347
	T. Rowe Price Dividend Growth Fund	15,556	**	1,151,955
	T. Rowe Price Emerging Markets Fund	5,013	**	226,985
	Vanguard 500 Index Fund Admiral	12,999	**	5,717,315
	Vanguard Balanced Index Fund Admiral	6,409	**	314,174
	Vanguard High Dividend Yield Index Fund Admiral	17,048	**	576,215
	Vanguard International Growth Fund Admiral	9,163	**	1,276,390
	Vanguard Mid Cap Index Fund Admiral	7,831	**	2,470,216
	Vanguard Selected Value Fund	24,894	**	763,005
	Vanguard Short-Term Inflation-Protected Securities	6,722	**	173,035
	Vanguard Real Estate Index Fund Admiral	5,456	**	896,224
	Vanguard Short-Term Federal Fund Admiral	57,650	**	622,041
	Vanguard Small Cap Growth Index Fund Admiral	9,738	**	964,166
	Vanguard Small Cap Index Fund Admiral	20,422	**	2,213,117
	Vanguard Small Cap Value Index Fund Admiral	5,477	**	420,653
	Vanguard Target Income Fund	14,913	**	215,643
	Vanguard Target Retirement 2015 Fund Investor	8,485	**	123,961
	Vanguard Target Retirement 2020 Fund Investor	66,365	**	2,058,645
	Vanguard Target Retirement 2025 Fund Investor	122,858	**	2,498,939
	Vanguard Target Retirement 2030 Fund Investor	127,429	**	4,895,815
	Vanguard Target Retirement 2035 Fund Investor	173,231	**	4,129,838
	Vanguard Target Retirement 2040 Fund Investor	80,459	**	3,381,696
	Vanguard Target Retirement 2045 Fund Investor	92,420	**	2,622,875
	Vanguard Target Retirement 2050 Fund Investor	60,084	**	2,817,928
	Vanguard Target Retirement 2055 Fund Investor	29,612	**	1,546,345
	Vanguard Target Retirement 2060 Fund Investor	34,706	**	1,667,278
	Vanguard Target Retirement 2065 Fund Investor	6,266	**	196,870
	Vanguard Total International Stock Index Fund Admiral	11,295	**	386,303
	Vanguard Windsor II Fund Admiral	12,606	**	1,032,042
	AB Small Cap Growth Port ADV Class	456	42,267	39,159
	Federated Total Return Bond Fund	25,147	286,089	283,710
	Janus Enterprise Class I	652	113,579	103,442
	FPA New Income	36,938	370,000	368,273
	Northern Ultra-Short Fixed	41,988	433,061	429,957
	Vanguard S/T Invest Admiral	29,285	320,000	315,401
	Vanguard S/C Index Admiral	367	39,800	39,746
	Vanguard 500 Index Fund Admiral	278	108,855	122,369
	WCM Focused International Growth Fund Instl Class	2,177	58,914	60,255
	Total Registered Investment Companies			<u>57,292,392</u>

**COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

EIN 35-1986486 PN 001

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
December 31, 2021**

(a)	(b) and (c) Identity of Issue and Description of Investment	Number of Shares/Units or Face Value	(d) Cost	(e) Current Value
INVESTMENTS AT FAIR VALUE (CONTINUED):				
MONEY MARKET FUND SHARES				
	Federated Government Obligations Fund	6,130,657	**	\$ 6,130,657
	Federated Government Obligations Fund	658,442	658,442	658,442
	Total Money Market Fund Shares			<u>6,789,099</u>
COMMON STOCKS				
	Adobe Systems, Inc.	90	45,957	51,035
	Alcon, Inc.	175	11,278	15,246
	Alphabet Cl A	15	20,035	43,456
	Amazon, Inc.	15	47,731	50,015
	American Tower Corp.	75	16,985	21,938
	Amerisource-Bergen Corp.	167	16,401	22,193
	Amgen, Inc.	100	22,749	22,497
	Ansys, Inc.	100	33,191	40,112
	Apple Computer, Inc.	150	19,968	26,636
	Automatic Data Processing	75	11,542	18,494
	Baxter International, Inc.	215	16,890	18,456
	Blackrock, Inc.	30	19,930	27,467
	Caterpillar Inc.	65	12,915	13,438
	Charles Riv Labs International Inc.	97	26,796	36,548
	Charles Schwab, Corp.	450	21,356	37,845
	Chubb Limited ADR	100	15,643	19,331
	Comcast Corp. Class A	700	30,494	35,231
	Corteva Inc.	375	15,892	17,730
	Costco Companies, Inc.	63	20,643	35,765
	Danaher Corp.	50	11,112	16,451
	Disney Walt Company	220	34,855	34,076
	Emerson Electric. Co.	150	12,509	13,946
	EOG Resources, Inc.	300	16,306	26,649
	Graco, Inc.	150	9,749	12,093
	Home Depot, Inc.	100	26,029	41,501
	Honeywell International, Inc.	80	14,820	16,681
	Hormel Foods Corporation	360	15,627	17,572
	J P Morgan Chase & Co.	150	19,550	23,753
	Johnson & Johnson	73	11,261	12,488
	L3Harris Technologies Inc.	73	11,941	15,567
	Lam Research Corp.	60	30,619	43,149
	Lilly Eli & Co.	100	15,542	27,622
	Linde PLC	75	19,211	25,982
	Lockheed Martin Corp	52	18,174	18,481
	Lowe's Companies, Inc.	150	28,853	38,772
	Markettaxess Holdings, Inc.	75	32,355	30,845
	Masimo Corp	150	31,108	43,917
	Meta Platforms Inc.	120	33,511	40,362
	Microsoft Corporation	150	34,160	50,448
	Nextera Energy, Inc.	225	16,930	21,006
	Nike, Inc. Class B	150	19,980	25,001
	Nvidia Corp.	120	22,188	35,293
	Omnicell Inc.	56	9,692	10,105
	O'Reilly Automotive Inc.	40	18,144	28,249
	Paypal Holdings	275	67,103	51,860
	PepsiCo, Inc.	150	19,330	26,057
	Pfizer, Inc.	500	17,895	29,525

**COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

EIN 35-1986486 PN 001

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
December 31, 2021**

(a)	(b) and (c) Identity of Issue and Description of Investment	Number of Shares/Units or Face Value	(d) Cost	(e) Current Value
INVESTMENTS AT FAIR VALUE (CONTINUED): COMMON STOCKS (CONTINUED)				
	Procter & Gamble Company	127	15,447	\$ 20,775
	PS Business Parks Inc.	150	24,582	27,626
	Realty Income, Corp.	625	39,745	44,744
	Roper Inds., Inc.	70	29,473	34,430
	Sleep Number Corp	126	9,656	9,652
	S&P Global Inc.	70	23,510	33,035
	Service Now Inc.	60	38,242	38,947
	Siteone Landscape Supply Inc.	41	9,674	9,933
	Starbucks, Corp.	200	16,836	23,394
	Stryker, Corp.	73	16,934	19,521
	T. Rowe Price Group, Inc.	85	10,495	16,714
	TJX Companies Inc. New	400	23,361	30,368
	Truist Financial	475	25,760	27,811
	UnitedHealth Group, Inc.	35	10,270	17,575
	VF Corporation	500	41,199	36,610
	Visa, Inc.	200	41,508	43,342
	Wal Mart Stores, Inc.	160	19,760	23,150
	Total Common Stocks			<u>1,788,511</u>
CORPORATE BONDS				
	Apple Inc. Global SR Notes, 2.150%, due 02/09/22	50,000	50,875	50,089
	IBM Corp., 3.375%, due 08/01/23	50,000	50,117	51,948
	Total Corporate Bonds			<u>102,037</u>
 * NOTES RECEIVABLE FROM PARTICIPANTS , bearing interest at 4.00-5.00%, with maturities through July 2030				
			0	<u>728,117</u>
TOTAL				<u><u>\$ 144,993,514</u></u>

* Party-in-interest, but not prohibited transactions.

** Cost has been omitted for participant-directed investments.

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. ☐	
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐	

Part II Basic Plan Information—enter all requested information		
1a Name of plan COMMISSIONING AGENTS INC EMPLOYEE STOCK OWNERSHIP & 401K PLAN	1b Three-digit plan number (PN) ▶	001
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) COMMISSIONING AGENTS INC 2601 Fortune Circle East Suite 301B INDIANAPOLIS IN 46241		
1c Effective date of plan 01/01/2008		
2b Employer Identification Number (EIN) 35-1986486		
2c Plan Sponsor's telephone number 317-271-6082		
2d Business code (see instructions) 541990		

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		4 Aug 22	Phillip V. Pursifull
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		Date	Enter name of individual signing as employer or plan sponsor
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE		Date	Enter name of individual signing as DFE
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 201209

**COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

EIN 35-1986486 PN 001

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2021**

(a)	(b) and (c)	Number of Shares/Units or Face Value	(d) Cost	(e) Current Value
	Identity of Issue / Description of Investment			
INVESTMENTS AT FAIR VALUE:				
*	COMMON STOCK OF COMMISSIONING AGENTS, INC.	937,645	\$ 16,951,026	\$ 78,293,358
REGISTERED INVESTMENT COMPANIES				
	American Capital World Bond Fund R6	11,051	**	220,146
	American Funds EuroPacific Growth Fund R6	11,636	**	753,219
	Dodge & Cox International Fund	11,168	**	528,132
	Federated Short-Intermediate Total Return Bond Fund	25,946	**	273,729
	Federated Total Return Bond Fund	53,736	**	599,159
	Fidelity Contrafund	304,733	**	5,716,788
	Lord Abbett High Yield Fund R6	48,343	**	364,019
	MFS International Discovery Fund R4	12,619	**	477,872
	MFS Mid Cap Growth Fund R6	36,892	**	1,237,347
	T. Rowe Price Dividend Growth Fund	15,556	**	1,151,955
	T. Rowe Price Emerging Markets Fund	5,013	**	226,985
	Vanguard 500 Index Fund Admiral	12,999	**	5,717,315
	Vanguard Balanced Index Fund Admiral	6,409	**	314,174
	Vanguard High Dividend Yield Index Fund Admiral	17,048	**	576,215
	Vanguard International Growth Fund Admiral	9,163	**	1,276,390
	Vanguard Mid Cap Index Fund Admiral	7,831	**	2,470,216
	Vanguard Selected Value Fund	24,894	**	763,005
	Vanguard Short-Term Inflation-Protected Securities	6,722	**	173,035
	Vanguard Real Estate Index Fund Admiral	5,456	**	896,224
	Vanguard Short-Term Federal Fund Admiral	57,650	**	622,041
	Vanguard Small Cap Growth Index Fund Admiral	9,738	**	964,166
	Vanguard Small Cap Index Fund Admiral	20,422	**	2,213,117
	Vanguard Small Cap Value Index Fund Admiral	5,477	**	420,653
	Vanguard Target Income Fund	14,913	**	215,643
	Vanguard Target Retirement 2015 Fund Investor	8,485	**	123,961
	Vanguard Target Retirement 2020 Fund Investor	66,365	**	2,058,645
	Vanguard Target Retirement 2025 Fund Investor	122,858	**	2,498,939
	Vanguard Target Retirement 2030 Fund Investor	127,429	**	4,895,815
	Vanguard Target Retirement 2035 Fund Investor	173,231	**	4,129,838
	Vanguard Target Retirement 2040 Fund Investor	80,459	**	3,381,696
	Vanguard Target Retirement 2045 Fund Investor	92,420	**	2,622,875
	Vanguard Target Retirement 2050 Fund Investor	60,084	**	2,817,928
	Vanguard Target Retirement 2055 Fund Investor	29,612	**	1,546,345
	Vanguard Target Retirement 2060 Fund Investor	34,706	**	1,667,278
	Vanguard Target Retirement 2065 Fund Investor	6,266	**	196,870
	Vanguard Total International Stock Index Fund Admiral	11,295	**	386,303
	Vanguard Windsor II Fund Admiral	12,606	**	1,032,042
	AB Small Cap Growth Port ADV Class	456	42,267	39,159
	Federated Total Return Bond Fund	25,147	286,089	283,710
	Janus Enterprise Class I	652	113,579	103,442
	FPA New Income	36,938	370,000	368,273
	Northern Ultra-Short Fixed	41,988	433,061	429,957
	Vanguard S/T Invest Admiral	29,285	320,000	315,401
	Vanguard S/C Index Admiral	367	39,800	39,746
	Vanguard 500 Index Fund Admiral	278	108,855	122,369
	WCM Focused International Growth Fund Instl Class	2,177	58,914	60,255
	Total Registered Investment Companies			57,292,392

**COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

EIN 35-1986486 PN 001

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
December 31, 2021**

(a)	(b) and (c) Identity of Issue and Description of Investment	Number of Shares/Units or Face Value	(d) Cost	(e) Current Value
INVESTMENTS AT FAIR VALUE (CONTINUED):				
MONEY MARKET FUND SHARES				
	Federated Government Obligations Fund	6,130,657	**	\$ 6,130,657
	Federated Government Obligations Fund	658,442	658,442	658,442
	Total Money Market Fund Shares			<u>6,789,099</u>
COMMON STOCKS				
	Adobe Systems, Inc.	90	45,957	51,035
	Alcon, Inc.	175	11,278	15,246
	Alphabet Cl A	15	20,035	43,456
	Amazon, Inc.	15	47,731	50,015
	American Tower Corp.	75	16,985	21,938
	Amerisource-Bergen Corp.	167	16,401	22,193
	Amgen, Inc.	100	22,749	22,497
	Ansys, Inc.	100	33,191	40,112
	Apple Computer, Inc.	150	19,968	26,636
	Automatic Data Processing	75	11,542	18,494
	Baxter International, Inc.	215	16,890	18,456
	Blackrock, Inc.	30	19,930	27,467
	Caterpillar Inc.	65	12,915	13,438
	Charles Riv Labs International Inc.	97	26,796	36,548
	Charles Schwab, Corp.	450	21,356	37,845
	Chubb Limited ADR	100	15,643	19,331
	Comcast Corp. Class A	700	30,494	35,231
	Corteva Inc.	375	15,892	17,730
	Costco Companies, Inc.	63	20,643	35,765
	Danaher Corp.	50	11,112	16,451
	Disney Walt Company	220	34,855	34,076
	Emerson Electric. Co.	150	12,509	13,946
	EOG Resources, Inc.	300	16,306	26,649
	Graco, Inc.	150	9,749	12,093
	Home Depot, Inc.	100	26,029	41,501
	Honeywell International, Inc.	80	14,820	16,681
	Hormel Foods Corporation	360	15,627	17,572
	J P Morgan Chase & Co.	150	19,550	23,753
	Johnson & Johnson	73	11,261	12,488
	L3Harris Technologies Inc.	73	11,941	15,567
	Lam Research Corp.	60	30,619	43,149
	Lilly Eli & Co.	100	15,542	27,622
	Linde PLC	75	19,211	25,982
	Lockheed Martin Corp	52	18,174	18,481
	Lowe's Companies, Inc.	150	28,853	38,772
	Markettaxess Holdings, Inc.	75	32,355	30,845
	Masimo Corp	150	31,108	43,917
	Meta Platforms Inc.	120	33,511	40,362
	Microsoft Corporation	150	34,160	50,448
	Nextera Energy, Inc.	225	16,930	21,006
	Nike, Inc. Class B	150	19,980	25,001
	Nvidia Corp.	120	22,188	35,293
	Omnicell Inc.	56	9,692	10,105
	O'Reilly Automotive Inc.	40	18,144	28,249
	Paypal Holdings	275	67,103	51,860
	PepsiCo, Inc.	150	19,330	26,057
	Pfizer, Inc.	500	17,895	29,525

**COMMISSIONING AGENTS, INC. EMPLOYEE STOCK OWNERSHIP AND
401(k) SAVINGS PLAN AND TRUST AGREEMENT**

EIN 35-1986486 PN 001

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
December 31, 2021**

(a)	(b) and (c) Identity of Issue and Description of Investment	Number of Shares/Units or Face Value	(d) Cost	(e) Current Value
INVESTMENTS AT FAIR VALUE (CONTINUED): COMMON STOCKS (CONTINUED)				
	Procter & Gamble Company	127	15,447	\$ 20,775
	PS Business Parks Inc.	150	24,582	27,626
	Realty Income, Corp.	625	39,745	44,744
	Roper Inds., Inc.	70	29,473	34,430
	Sleep Number Corp	126	9,656	9,652
	S&P Global Inc.	70	23,510	33,035
	Service Now Inc.	60	38,242	38,947
	Siteone Landscape Supply Inc.	41	9,674	9,933
	Starbucks, Corp.	200	16,836	23,394
	Stryker, Corp.	73	16,934	19,521
	T. Rowe Price Group, Inc.	85	10,495	16,714
	TJX Companies Inc. New	400	23,361	30,368
	Truist Financial	475	25,760	27,811
	UnitedHealth Group, Inc.	35	10,270	17,575
	VF Corporation	500	41,199	36,610
	Visa, Inc.	200	41,508	43,342
	Wal Mart Stores, Inc.	160	19,760	23,150
	Total Common Stocks			<u>1,788,511</u>
CORPORATE BONDS				
	Apple Inc. Global SR Notes, 2.150%, due 02/09/22	50,000	50,875	50,089
	IBM Corp., 3.375%, due 08/01/23	50,000	50,117	51,948
	Total Corporate Bonds			<u>102,037</u>
 * NOTES RECEIVABLE FROM PARTICIPANTS , bearing interest at 4.00-5.00%, with maturities through July 2030				
			0	<u>728,117</u>
TOTAL				<u><u>\$ 144,993,514</u></u>

* Party-in-interest, but not prohibited transactions.

** Cost has been omitted for participant-directed investments.