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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 24pt; font-weight: bold;">2021</div><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>A</b>                                                                                                 | This return/report is for: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> a multiemployer plan<br/><br/> <input checked="" type="checkbox"/> a single-employer plan         </div> <div> <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br/> <input type="checkbox"/> a DFE (specify) _____         </div> </div> |
| <b>B</b>                                                                                                 | This return/report is: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> the first return/report<br/> <input type="checkbox"/> an amended return/report         </div> <div> <input type="checkbox"/> the final return/report<br/> <input type="checkbox"/> a short plan year return/report (less than 12 months)         </div> </div>                                                                                                               |
| <b>C</b>                                                                                                 | If the plan is a collectively-bargained plan, check here. . . . . ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>D</b>                                                                                                 | Check box if filing under: <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Form 5558<br/> <input type="checkbox"/> special extension (enter description)         </div> <div> <input type="checkbox"/> automatic extension<br/> <input type="checkbox"/> the DFVC program         </div> </div>                                                                                                                                          |
| <b>E</b>                                                                                                 | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                     |

|                |                                                                                                                                                                                                                                                                                                                                                     |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                                       |
| <b>1a</b>      | Name of plan<br><u>ROTARY CORPORATION 401(K) PROFIT SHARING PLAN</u>                                                                                                                                                                                                                                                                                |
| <b>1b</b>      | Three-digit plan number (PN) ▶ <u>001</u>                                                                                                                                                                                                                                                                                                           |
| <b>1c</b>      | Effective date of plan<br><u>01/01/1971</u>                                                                                                                                                                                                                                                                                                         |
| <b>2a</b>      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>ROTARY CORPORATION</u><br><br><u>801 W. BARNARD STREET</u><br><u>GLENNVILLE, GA 30427</u> |
| <b>2b</b>      | Employer Identification Number (EIN)<br><u>58-0959394</u>                                                                                                                                                                                                                                                                                           |
| <b>2c</b>      | Plan Sponsor's telephone number<br><u>912-654-3009</u>                                                                                                                                                                                                                                                                                              |
| <b>2d</b>      | Business code (see instructions)<br><u>423990</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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/17/2022 | MICHELLE ARSENAULT                                           |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/17/2022 | MICHELLE ARSENAULT                                           |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | 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

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                   |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                     |  | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 615 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                     |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 536 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                          |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 505 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                         |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                         |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 60  |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 565 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 567 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 543 |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                 |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2S 2T 3D                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C<br/>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        | <b>2021</b>                                    |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021                                                                                                                          |                                                                                                                                                                                                                        |                                                |
| <b>A</b> Name of plan<br>ROTARY CORPORATION 401(K) PROFIT SHARING PLAN                                                                                                                                              | <b>B</b> Three-digit plan number (PN) ▶                                                                                                                                                                                | 001                                            |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        |                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>ROTARY CORPORATION                                                                                                                                 | <b>D</b> Employer Identification Number (EIN)<br>58-0959394                                                                                                                                                            |                                                |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| PRINCIPAL LIFE INSURANCE COMPANY                                                                                  |
| 42-0127290                                                                                                        |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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

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

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

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

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**(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)

LAMCO ADVISORY SERVICES, INC.

05-0462357

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27 50                  | INVESTMENT ADVISORY                                                                               | 26652                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

MORNINGSTAR INVESTMENT MGMT LLC

36-4317381

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 26 70                  | INV ADV, PARTICIPANTS                                                                             | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13 37 50 64            | CONTRACT ADMINISTRATOR                                                                            | 41143                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

**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)

ADVUS FINANCIAL PARTNERS

85-4001199

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13 50                  | CONTRACT ADMINISTRATOR                                                                            | 28487                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

WELLS FARGO BANK, N.A.

94-1347393

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 21 37 49<br>50 60      | TRUSTEE                                                                                           | 33885                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| MORNINGSTAR INVESTMENT MGMT LLC                                     | 26 70                                                                                                                                                              | 0                                         |
| (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. |                                           |
| PRINCIPAL LIFE INSURANCE COMPANY<br><br>42-0127290                  | 14 BASIS POINTS ON ASSETS MANAGED BY MORNINGSTAR INVESTMENT MGMT                                                                                                   |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2021</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

|                                                                                                   |                                                                    |  |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|--|
| <b>A</b> Name of plan<br><u>ROTARY CORPORATION 401(K) PROFIT SHARING PLAN</u>                     | <b>B</b> Three-digit plan number (PN) <u>001</u>                   |  |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>ROTARY CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><u>58-0959394</u> |  |

|               |                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                           |                               |                                                                                                                    |
|-------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FARGO STABLE RETRN N FD</u>       |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO</u>                      |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>41-6202499-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1514930</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FARGO ENH STK MKT N CIT</u>       |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>           |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>56-6288528-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2723330</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FARGO STABLE RET TR FD</u>        |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>           |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>46-6208187-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1830</u>    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FARGO CORE BOND TR CIT</u>        |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>           |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>94-3222878-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>263540</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FRG/BLK RK INTL EQ IX TR</u>      |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>           |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>52-2265229-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>174521</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WLLS FRG/BLK RK RSLL 2000 IX TR</u>     |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>           |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>52-2265233-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>16637</u>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FRG/BLK RK S&amp;P 500 IDX TR</u> |                               |                                                                                                                    |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>           |                               |                                                                                                                    |
| <b>c</b> EIN-PN <u>94-3224211-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>321431</u>  |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WELLS FRGO/BLKRK S&P MC IDX TR](#)

**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                            |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">52-2265235-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">105218</a> |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WLS FR/BLKRK US AGRGT BD IX TR](#)

**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                          |
|------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">20-5699010-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">4871</a> |
|------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WELLS FARGO/CAUSEWAY INT VL TR](#)

**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                       |
|------------------------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">47-6375784-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">0</a> |
|------------------------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WELLS FARGO/DODGE&CX INT BD TR](#)

**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                            |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">47-6566265-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">236138</a> |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WELLS FARGO/MFS VALUE TR CIT](#)

**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                            |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">45-6648640-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">133371</a> |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WELLS FARGO/MLT-MGR SM CP TR](#)

**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">45-6648658-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">21091</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WELLS FRGO/TRP INST LCG MGD TR](#)

**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                       |
|------------------------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">45-6648614-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">0</a> |
|------------------------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

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

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

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2021</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2021 or fiscal plan year beginning <b>01/01/2021</b> and ending <b>12/31/2021</b> |                                                                    |            |
| <b>A</b> Name of plan<br><b>ROTARY CORPORATION 401(K) PROFIT SHARING PLAN</b>                            | <b>B</b> Three-digit plan number (PN) ►                            | <b>001</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>ROTARY CORPORATION</b>               | <b>D</b> Employer Identification Number (EIN)<br><b>58-0959394</b> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash.....                                                      | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions.....                                                         | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other .....                                                                            | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....                                                                        | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 379289                | 529034          |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    | 4540264               | 5516908         |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....       | <b>1c(13)</b>   | 21568852              | 23910636        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other.....                                                                            | <b>1c(15)</b>   |                       |                 |

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>1d</b> Employer-related investments:                              |              |                       |                 |
| (1) Employer securities.....                                         | <b>1d(1)</b> |                       |                 |
| (2) Employer real property.....                                      | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 26488405              | 29956578        |

**Liabilities**

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

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 26488405 | 29956578 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

**Income**

|                                                                                              |                 | (a) Amount | (b) Total |
|----------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a</b> Contributions:                                                                      |                 |            |           |
| (1) Received or receivable in cash from: (A) Employers .....                                 | <b>2a(1)(A)</b> | 803799     |           |
| (B) Participants .....                                                                       | <b>2a(1)(B)</b> | 1503381    |           |
| (C) Others (including rollovers).....                                                        | <b>2a(1)(C)</b> | 84411      |           |
| (2) Noncash contributions.....                                                               | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , (B), (C), and line <b>2a(2)</b> .....   | <b>2a(3)</b>    |            | 2391591   |
| <b>b</b> Earnings on investments:                                                            |                 |            |           |
| (1) Interest:                                                                                |                 |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | <b>2b(1)(A)</b> |            |           |
| (B) U.S. Government securities .....                                                         | <b>2b(1)(B)</b> |            |           |
| (C) Corporate debt instruments .....                                                         | <b>2b(1)(C)</b> |            |           |
| (D) Loans (other than to participants) .....                                                 | <b>2b(1)(D)</b> |            |           |
| (E) Participant loans.....                                                                   | <b>2b(1)(E)</b> | 22471      |           |
| (F) Other .....                                                                              | <b>2b(1)(F)</b> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through (F).....                               | <b>2b(1)(G)</b> |            | 22471     |
| (2) Dividends: (A) Preferred stock.....                                                      | <b>2b(2)(A)</b> |            |           |
| (B) Common stock .....                                                                       | <b>2b(2)(B)</b> |            |           |
| (C) Registered investment company shares (e.g. mutual funds).....                            | <b>2b(2)(C)</b> | 318616     |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , (B), and (C) .....                          | <b>2b(2)(D)</b> |            | 318616    |
| (3) Rents .....                                                                              | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds .....                          | <b>2b(4)(A)</b> |            |           |
| (B) Aggregate carrying amount (see instructions).....                                        | <b>2b(4)(B)</b> |            |           |
| (C) Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....           | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate .....                  | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                              | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and (B) .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            | 839837    |
| (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) |            | 2369806   |
| c Other income.....                                                                            | 2c     |            | -1977     |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 5940344   |
| <b>Expenses</b>                                                                                |        |            |           |
| e Benefit payment and payments to provide benefits:                                            |        |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers.....                 | 2e(1)  | 2360891    |           |
| (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)  |            | 2360891   |
| 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)  | 28482      |           |
| (2) Contract administrator fees.....                                                           | 2i(2)  | 41143      |           |
| (3) Investment advisory and management fees.....                                               | 2i(3)  |            |           |
| (4) Other.....                                                                                 | 2i(4)  | 41655      |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                            | 2i(5)  |            | 111280    |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....            | 2j     |            | 2472171   |
| <b>Net Income and Reconciliation</b>                                                           |        |            |           |
| k Net income (loss). Subtract line 2j from line 2d.....                                        | 2k     |            | 3468173   |
| 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: **HOLLAND BROMLEY BARNHILL & BRETT LLP**

(2) EIN: **58-1941470**

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>b</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.) ..... |     |    |         |
| <b>4b</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>c</b> 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.) .....                                                                                                                             |     |    |         |
| <b>4c</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>d</b> 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.) .....                                                                                                                  |     |    |         |
| <b>4d</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | X   |    | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          |     | X  |         |
| <b>4f</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>g</b> 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? .....                                                                                                                                       |     | X  |         |
| <b>4g</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>h</b> 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? .....                                                                                                                             |     | X  |         |
| <b>4h</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                   | X   |    |         |
| <b>4i</b>                                                                                                                                                                                                                                                                                                        | X   |    |         |
| <b>j</b> 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.) .....                                                                                     |     | X  |         |
| <b>4j</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              |     | X  |         |
| <b>4k</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               |     | X  |         |
| <b>4l</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     |     | X  |         |
| <b>4m</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>n</b> 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. ....                                                                                                                         |     |    |         |
| <b>4n</b>                                                                                                                                                                                                                                                                                                        |     |    |         |

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

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

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

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ..... ☐ Yes ☐ No ☐ Not determined  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

|                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection.</div> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

|                                                                                          |                                                                  |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <div>A Name of plan<br/>ROTARY CORPORATION 401(K) PROFIT SHARING PLAN</div>              | <div>B Three-digit plan number (PN) ▶ 001</div>                  |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500<br/>ROTARY CORPORATION</div> | <div>D Employer Identification Number (EIN)<br/>58-0959394</div> |

|        |               |
|--------|---------------|
| 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):<br><br>EIN(s): 42-0127290 |   |   |
| 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)? .....                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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 _____<br>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? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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? .....                                                                                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> 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? .....                                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 11 | a Does the ESOP hold any preferred stock? .....                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> 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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 | Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                                  | <input type="checkbox"/> Yes | <input type="checkbox"/> 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 \_\_\_\_\_

ROTARY CORPORATION  
401(K) PROFIT SHARING PLAN  
FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE  
DECEMBER 31, 2021 AND 2020



Holland, Bromley,  
Barnhill & Brett LLP  
Certified Public Accountants and Business Advisors

ROTARY CORPORATION 401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS

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Holland, Bromley,  
Barnhill & Brett LLP  
Certified Public Accountants and Business Advisors

CHRISTOPHER H. HOLLAND, CPA  
S. STEWART BROMLEY, CPA  
RONNIE A. BARNHILL, JR., CPA  
SHANNON L. BRETT, CPA, CFE

## Independent Auditor's Report

To the Plan Administrator of  
Rotary Corporation 401(k) Profit Sharing Plan

### 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 Rotary Corporation 401(k) Profit Sharing Plan, (the Plan), 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 the Plan'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 6 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 the Plan 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 the Plan's ability to continue as a going concern for one year after the date 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 for 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 the Plan'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 the Plan'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 the Plan. 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 October 7, 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.

A handwritten signature in black ink that reads "Holland, Bromley, Barnhill & Brett, LLP". The signature is written in a cursive, flowing style.

Holland, Bromley, Barnhill & Brett, LLP  
Savannah, Georgia  
October 13, 2022

ROTARY CORPORATION  
401(K) PROFIT SHARING PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

|                                     | <u>December 31,</u>  |                      |
|-------------------------------------|----------------------|----------------------|
|                                     | <u>2021</u>          | <u>2020</u>          |
| <b>ASSETS</b>                       |                      |                      |
| Investments at fair value:          |                      |                      |
| Pooled, common and collective funds | \$ 5,516,908         | \$ 4,540,263         |
| Mutual funds                        | <u>23,910,636</u>    | <u>21,568,852</u>    |
| Total investments                   | <u>29,427,544</u>    | <u>26,109,115</u>    |
| Receivables:                        |                      |                      |
| Outstanding participant loans       | <u>529,034</u>       | <u>379,289</u>       |
| Total assets                        | <u>29,956,578</u>    | <u>26,488,404</u>    |
| <b>LIABILITIES</b>                  |                      |                      |
| Distributions payable               | <u>-</u>             | <u>377,746</u>       |
| Total liabilities                   | <u>-</u>             | <u>377,746</u>       |
| Net assets available for benefits   | <u>\$ 29,956,578</u> | <u>\$ 26,110,658</u> |

(The accompanying notes are an integral part of the financial statements.)

ROTARY CORPORATION  
401(K) PROFIT SHARING PLAN  
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

|                                                                  | For the year ended<br>December 31, |                      |
|------------------------------------------------------------------|------------------------------------|----------------------|
|                                                                  | <u>2021</u>                        | <u>2020</u>          |
| Changes in net assets available attributed to:                   |                                    |                      |
| Investment income:                                               |                                    |                      |
| Net appreciation in fair value of investments                    | \$ 1,595,279                       | \$ 2,050,933         |
| Realized gain                                                    | 1,588,239                          | 1,026,778            |
| Dividend income                                                  | 318,616                            | 254,297              |
| Mutual fund rebate income                                        | 13,994                             | 27,117               |
| Participant loan interest                                        | 22,471                             | 22,593               |
| Other income                                                     | 10,155                             | 13,453               |
| Total investment gain                                            | <u>3,548,754</u>                   | <u>3,395,171</u>     |
| Contributions:                                                   |                                    |                      |
| Employer                                                         | 803,799                            | 916,968              |
| Employee                                                         | 1,503,381                          | 1,421,046            |
| Rollovers                                                        | 84,411                             | -                    |
| Total contributions                                              | <u>2,391,591</u>                   | <u>2,338,014</u>     |
| Deductions from net assets available for benefits attributed to: |                                    |                      |
| Benefits paid to participants                                    | 1,983,145                          | 3,176,312            |
| Asset and trustee fees                                           | 62,566                             | 20,793               |
| Other fees                                                       | 48,714                             | 91,729               |
| Total deductions                                                 | <u>2,094,425</u>                   | <u>3,288,834</u>     |
| Change in net assets available for benefits                      | 3,845,920                          | 2,444,351            |
| Net assets available for benefits:                               |                                    |                      |
| Beginning of year                                                | <u>26,110,658</u>                  | <u>23,666,307</u>    |
| End of year                                                      | <u>\$ 29,956,578</u>               | <u>\$ 26,110,658</u> |

(The accompanying notes are an integral part of the financial statements.)

## ROTARY CORPORATION 401(K) PROFIT SHARING PLAN

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

#### NOTE 1 - DESCRIPTION OF THE PLAN

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

##### General

The Plan is a defined-contribution retirement plan which was established on January 1, 1971 and covers all full-time and part-time employees of Rotary Corporation (the Company) who have completed ninety days of services and who are at least eighteen years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

In June 2021, the Plan's trustee and third party administrator changed from Wells Fargo Bank, N.A. to Principal Financial Group, as part of Principal Financial Group's acquisition of Wells Fargo Institutional Retirement and Trust business in July 2019.

##### Contributions

Contributions to the Plan are made voluntarily by participating employees who elect a salary reduction which is remitted to the Plan by the Company on behalf of participants. Employees are automatically enrolled in the Plan on the first day of the month following ninety days of service with a pre-tax elective deferral of 4%. Plan participants are permitted to contribute pre-tax deferrals to the Plan subject to ERISA limitation of \$19,500 during the years ended December 31, 2021 and 2020. Participants who attain age 50 before the end of the Plan year may contribute an additional \$6,500 catch up amount for the years ended December 31, 2021 and 2020. The Plan also provides for rollover contributions by participants from other qualifying plans.

The amount of the Company's annual profit-sharing contribution to the Plan is determined at the discretion of the Board of Directors. There were no profit-sharing contributions for the years ended December 31, 2021 and 2020. Beginning January 1, 2015, the Company added a Safe Harbor provision to the Plan, and under this provision, the Company made contributions for the year ended December 31, 2020, that matched 100% of participant contributions up to 4% of participant compensation and 50% of the next 2% that participants deferred. Effective January 1, 2021, the Safe Harbor matching contribution was amended and for the year ended December 31, 2021, the Company matched 100% of participant contributions up to 3% of participant compensation and 50% of the next 2% that participants deferred.

##### Participant accounts

Each participant's account is credited with the employee's contributions and the Company's related matching contributions and with an allocation of (a) the Company's profit sharing contribution, and (b) Plan earnings. Allocation of the Company's profit sharing contributions is calculated using a pro rata method based on the participant's total compensation. Allocation of Plan earnings is calculated using a pro rata method based on the participant's account balance. A participant is entitled to the benefit provided from the participant's vested account balance.

## NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

### Forfeitures

Forfeitures of the nonvested portion of individual participants' account balances are used to pay other fees and reduce employer contributions. There were no unallocated forfeited amounts at December 31, 2021 and 2020. Forfeitures utilized towards employer contributions totaled \$64 and \$12,397 for the years ended December 31, 2021 and 2020, respectively.

### Participant loans

A participant may borrow from his/her fund account a minimum of \$1,000 up to a maximum of the lesser of (a) 50% of the participant's vested balance reduced by any outstanding loan balance or (b) \$50,000 reduced by the highest outstanding loan balance during the one year period ending on the day before the loan is made. A participant may have only one outstanding loan at any given time and may not exceed one loan distribution in a twelve month period. Interest rates on outstanding notes receivable from participants ranged from 4.25% to 6.50% at both years ended December 31, 2021 and 2020.

### Payment of benefits

Benefits are payable upon (a) termination of service, (b) after attainment of age 59 1/2, or (c) death or permanent disability. A participant may elect to receive a lump sum equal to the value of his or her vested account, a qualified joint and survivor annuity, equal installments not to exceed the joint life expectancy of the participant and the participant's spouse (if married) or the participant's life expectancy (if not married), an annuity income payable which is in compliance with the Internal Revenue Code and Regulations, or periodic installments paid not more often than annually. Benefits under the Plan are fully funded and are therefore exempt from the benefits termination insurance provision of ERISA.

Participants that take hardship distributions are not required to have elective deferrals suspended for any period of time, not required to draw a loan prior to the distribution, and are allowed to withdraw funds for hardship from elective deferrals, safe harbor contributions, and investment earnings. As of December 31, 2021 and 2020, \$0 and \$337,746 of benefits had been processed for payment to persons who had requested distributions but had not yet been paid by the Plan.

### Vesting

Participants are fully vested in all employee and Safe Harbor Company contributions made to the Plan. The allocations to each participant's account arising from non-safe harbor Company contributions and Plan earnings are vested in accordance with the following schedule:

| <u>Years of<br/>service</u> | <u>Vested<br/>percentage</u> |
|-----------------------------|------------------------------|
| Less than 2                 | 0%                           |
| 2                           | 20%                          |
| 3                           | 40%                          |
| 4                           | 60%                          |
| 5                           | 80%                          |
| 6                           | 100%                         |

### Investment options

Investments are participant-directed among forty-two funds.

## NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

### Contributions receivable

Contributions receivable are based upon the timing difference between the determined contributions of the employer and employees and the receipts by the investment trustee.

### Third party agreements

Lamco Advisory Services, Inc. is contracted to aid in management of the Plan at a cost of 20 basis points of the Plan size. This expense is assumed by the Plan. Effective June 1, 2021, Lamco Advisory Services, Inc. changed their name to Advus Financial Partners.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of accounting

The Plan's financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America (U.S. GAAP). Accordingly, contributions are recognized when determined, rather than when received, and expenses are recognized when incurred, rather than when paid.

### Use of estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Consequently, actual results could differ from those estimates.

### Valuation of investments

Investments are stated 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. Purchases and sales of securities are recorded on a trade-date basis. Investment earnings include the Plan's gains and losses on investments bought and sold as well as held during the year.

### Notes receivable from participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

### Subsequent events

The Plan has been evaluated for subsequent events through October 13, 2022, the date the financial statements were available to be issued.

## NOTE 3 - RELATED PARTY TRANSACTIONS

The Company absorbs certain administrative expenses of the Plan which totaled \$8,300 and \$11,681 for the years ended December 31, 2021 and 2020, respectively. These fees were in addition to the administrative fees paid by the Plan.

#### NOTE 4 - PARTY-IN-INTEREST TRANSACTIONS

The trustee is authorized under contract provisions, and by ERISA regulations providing an administrative or statutory exemption, to invest in funds under its control. Certain Plan investments, including common and collective funds, are managed by Wells Fargo Bank, N.A., the trustee for the year ended December 31, 2020 and the period of January 1, 2021 through June 30, 2021. These transactions qualify as exempt party in interest transactions.

#### NOTE 5 - PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to completely or partially terminate the Plan subject to the provisions of ERISA. Upon a complete or partial termination, amounts credited to participants' accounts shall become 100% vested, to the extent funded as of the date of termination, and shall not thereafter be subject to forfeiture. Upon termination, the Company may distribute the assets of the Plan in the manner described under "Payment of benefits" in Note 1.

#### NOTE 6 - DESCRIPTION OF INFORMATION CERTIFIED BY THE INVESTMENT TRUSTEE

As permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator has elected to have the investment trustees of the Plan, Wells Fargo Bank, N.A. for the year ended December 31, 2020 and the period of January 1, 2021 through June 30, 2021 and Principal Financial Group for the period of July 1, 2021 through December 31, 2021, certify as to the accuracy and completeness of certain information included in the accompanying financial statements and schedule in lieu of the Plan's independent accountants examining such information. Accordingly, the following information was certified by the investment trustees and was not subjected to any auditing procedures except for comparing such information with the related information contained in the accompanying financial statements and supplemental schedule:

- Investments in the statements of net assets available for benefits as of December 31, 2021 and 2020.
- Activity in the statements of changes in net assets available for benefits for the years ended December 31, 2021 and 2020.
- Information included in the supplemental schedule, as listed in the accompanying table of contents.

#### NOTE 7 - INCOME TAX STATUS

The Plan obtained its latest determination letter on June 16, 1997, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter, however the Plan administrator believes that the current design and operation of the Plan are in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements. Management of the Plan evaluated the Plan's tax positions and concluded that the Plan had taken no uncertain tax positions that require adjustment to the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by federal, state, or local tax authorities for years before 2018.

## NOTE 8 - FAIR VALUE MEASUREMENTS

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

- |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none"><li>• Quoted prices for similar assets or liabilities in active markets;</li><li>• Quoted prices for identical or similar assets in inactive markets;</li><li>• Inputs other than quoted prices that are observable for the asset or liability;</li><li>• Inputs that are derived principally from or corroborated by observable market data by correlation or other means.</li></ul> <p>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.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

**Pooled separate accounts:** Separate accounts are valued at their "accumulation unit value" (AUV). The separate account is valued daily as the number of accumulation units held multiplied by the AUV. The AUV is first established when a new fund starts (typically the beginning AUV is \$10.00) and is then determined daily based on the net asset value of shares of the underlying fund, the fund's dividends and the contract's separate account charges. The AUV is provided in the annual audit package or the sponsor website. Transactions occur daily in and out of the accounts.

**Mutual funds:** Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

## NOTE 8 - FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

| Assets at Fair Value as of December 31, 2021 |                      |                     |             |                      |
|----------------------------------------------|----------------------|---------------------|-------------|----------------------|
|                                              | Level 1              | Level 2             | Level 3     | Total                |
| Pooled, common and collective funds          | \$ -                 | \$ 5,516,908        | \$ -        | \$ 5,516,908         |
| Mutual funds                                 | <u>23,910,636</u>    | <u>-</u>            | <u>-</u>    | <u>23,910,636</u>    |
|                                              | <u>\$ 23,910,636</u> | <u>\$ 5,516,908</u> | <u>\$ -</u> | <u>\$ 29,427,544</u> |

  

| Assets at Fair Value as of December 31, 2020 |                      |                     |             |                      |
|----------------------------------------------|----------------------|---------------------|-------------|----------------------|
|                                              | Level 1              | Level 2             | Level 3     | Total                |
| Pooled, common and collective funds          | \$ -                 | \$ 4,540,263        | \$ -        | \$ 4,540,263         |
| Mutual funds                                 | <u>21,250,244</u>    | <u>318,608</u>      | <u>-</u>    | <u>21,568,852</u>    |
|                                              | <u>\$ 21,250,244</u> | <u>\$ 4,858,871</u> | <u>\$ -</u> | <u>\$ 26,109,115</u> |

## NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2021 to Schedule H of Form 5500:

|                                                            |                     |
|------------------------------------------------------------|---------------------|
| Benefits paid to participants per the financial statements | \$ 1,983,145        |
| Add: Distributions payable at December 31, 2020            | <u>377,746</u>      |
| Benefits paid to participants per Schedule H of Form 5500  | <u>\$ 2,360,891</u> |

## NOTE 10 - RISKS AND UNCERTAINTIES

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

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The COVID-19 pandemic has led to extreme volatility in financial markets and has affected, and may continue to affect, Plan assets. The extent to which COVID-19 impacts the financial statements will depend on future developments that are highly uncertain and cannot be predicted.

ROTARY CORPORATION  
401(K) PROFIT SHARING PLAN  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2021

Employer Identification Number: 58-0959394

Plan Number: 001

| (a)                                                      | (b)                                       | (c)  | (d)              | (e) |
|----------------------------------------------------------|-------------------------------------------|------|------------------|-----|
| Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of Investment                 | Cost | Current<br>Value |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2020 Fund        | xx   | \$ 3,909,597     |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2030 Fund        | xx   | 3,238,691        |     |
| * WELLS FARGO                                            | Enhanced Stock Market Fund                | xx   | 2,723,330        |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2025 Fund        | xx   | 2,370,109        |     |
| * WELLS FARGO                                            | Stable Return Fund TR                     | xx   | 1,514,930        |     |
| FIDELITY                                                 | Contrafund                                | xx   | 1,509,233        |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2005 Fund        | xx   | 1,341,255        |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2035 Fund        | xx   | 1,264,087        |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2045 Fund        | xx   | 1,147,593        |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2040 Fund        | xx   | 1,068,980        |     |
| VANGUARD                                                 | Total Bond Market Index Fund              | xx   | 949,554          |     |
| DODGE & COX                                              | Income Fund                               | xx   | 892,682          |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2015 Fund        | xx   | 809,754          |     |
| VANGUARD                                                 | Windsor II Admiral Fund                   | xx   | 582,123          |     |
| T. ROWE PRICE                                            | Overseas Stock                            | xx   | 559,694          |     |
| VANGUARD                                                 | Mid-Cap Index Fund                        | xx   | 550,688          |     |
| HARTFORD                                                 | Hartford Midcap Fund                      | xx   | 547,296          |     |
| LAZARD                                                   | International Strategic Equity Fund       | xx   | 450,822          |     |
| VANGUARD                                                 | Total International Stock Index Fund      | xx   | 441,412          |     |
| VANGUARD                                                 | Small Cap Index Fund                      | xx   | 408,025          |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2050 Fund        | xx   | 390,820          |     |
| * WELLS FARGO                                            | BlackRock S&P 500 Index Fund - AT         | xx   | 321,431          |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2055 Fund        | xx   | 269,453          |     |
| * WELLS FARGO                                            | Core Bond CIT TR                          | xx   | 263,540          |     |
| FIDELITY                                                 | Low Priced Stock Fund                     | xx   | 254,958          |     |
| AMERICAN CENTURY                                         | Midcap Value Institutional Fund           | xx   | 247,457          |     |
| * WELLS FARGO                                            | WF/Dodge & Cox Intermediate Bond Fund     | xx   | 236,138          |     |
| PIMCO                                                    | PIMCO Real Return Fund                    | xx   | 206,607          |     |
| * WELLS FARGO                                            | BlackRock International Equity Index - AT | xx   | 174,521          |     |
| * WELLS FARGO                                            | Market Fund Strategy Value Fund - AT      | xx   | 133,371          |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2010 Fund        | xx   | 124,493          |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement Income Fund      | xx   | 121,434          |     |
| * WELLS FARGO                                            | BlackRock S&P Midcap Index Fund - AT      | xx   | 105,218          |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2060 Fund        | xx   | 78,337           |     |
| ACADIAN                                                  | Emerging Markets Institutional Fund       | xx   | 65,072           |     |
| PIMCO                                                    | PIMCO High Yield Fund for Advice Track    | xx   | 49,705           |     |
| NORTHERN TRUST                                           | Global Real Estate Index Fund             | xx   | 48,962           |     |
| * WELLS FARGO                                            | Multi-Manager Small Cap - AT              | xx   | 21,091           |     |
| * WELLS FARGO                                            | BlackRock Russell 2000 Index - AT         | xx   | 16,637           |     |
| T. ROWE PRICE                                            | T. Rowe Price Retirement 2065 Fund        | xx   | 11,743           |     |

(continued on next page)

ROTARY CORPORATION  
401(K) PROFIT SHARING PLAN  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2021

Employer Identification Number: 58-0959394

Plan Number: 001

| (a)                 | (b)                                                      | (c)                                                    | (d)  | (e)              |
|---------------------|----------------------------------------------------------|--------------------------------------------------------|------|------------------|
|                     | Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of Investment                              | Cost | Current<br>Value |
| * WELLS FARGO       |                                                          | BlackRock U.S. Aggregate Bond Index CIT TR             | xx   | 4,871            |
| * WELLS FARGO       |                                                          | Stable Return Fund - AT                                | xx   | 1,830            |
|                     |                                                          |                                                        | xx   | 29,427,544       |
|                     |                                                          | Notes receivable from participants bearing interest at |      |                  |
| * Participant Loans |                                                          | 4.25-6.50% annually                                    | xx   | 529,034          |
|                     |                                                          |                                                        | xx   | \$ 29,956,578    |

\* Represents a party in interest.

xx Cost omitted per 5500 instructions.

## SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

## SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

R C 401() P S P

EIN 58 0959394  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2021 TO 12/31/2021

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
|     | Acadian Funds                                                    | Registered Investment Company<br>Acadian Emerging Markets I                                                       | \$ 0.00     | \$ 65,072.01         |
|     | American Century Investments                                     | Registered Investment Company<br>American Centur Mid-Cap Val R6                                                   | \$ 0.00     | \$ 247,457.14        |
|     | Dodge and Cox Funds                                              | Registered Investment Company<br>Dodge & Cox Income Fund                                                          | \$ 0.00     | \$ 892,681.86        |
|     | Fidelity Investments                                             | Registered Investment Company<br>Fidelity Contrafund                                                              | \$ 0.00     | \$ 1,509,232.50      |
|     | Fidelity Investments                                             | Registered Investment Company<br>Fidelity Low-Priced Stock K Fd                                                   | \$ 0.00     | \$ 254,958.35        |
|     | Hartford Mutual Funds                                            | Registered Investment Company<br>Hartford Midcap R5 Fund                                                          | \$ 0.00     | \$ 547,296.16        |
|     | Lazard                                                           | Registered Investment Company<br>Lazard Intl Strat Eq Inst Fund                                                   | \$ 0.00     | \$ 450,821.91        |
|     | Northern Funds                                                   | Registered Investment Company<br>Northern Global Real Estate IX                                                   | \$ 0.00     | \$ 48,962.01         |
|     | PIMCO Funds                                                      | Registered Investment Company<br>PIMCO High Yield I - TR                                                          | \$ 0.00     | \$ 49,704.65         |
|     | PIMCO Funds                                                      | Registered Investment Company<br>PIMCO Real Return Instl Fund                                                     | \$ 0.00     | \$ 206,606.78        |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Overseas Stk I                                                     | \$ 0.00     | \$ 559,693.71        |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Retirement 2060                                                    | \$ 0.00     | \$ 78,337.05         |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt Bal Fund                                                      | \$ 0.00     | \$ 121,434.39        |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2005 Fund                                                     | \$ 0.00     | \$ 1,341,254.49      |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2010 Fund                                                     | \$ 0.00     | \$ 124,493.27        |

**SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

R C 401() P S P  
 EIN 58 0959394  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2021 TO 12/31/2021

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2015 Fund                                                     | \$ 0.00     | \$ 809,753.78        |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2020 Fund                                                     | \$ 0.00     | \$ 3,909,596.97      |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2025 Fund                                                     | \$ 0.00     | \$ 2,370,108.59      |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2030 Fund                                                     | \$ 0.00     | \$ 3,238,691.44      |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2035 Fund                                                     | \$ 0.00     | \$ 1,264,087.39      |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2040 Fund                                                     | \$ 0.00     | \$ 1,068,979.50      |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2045 Fund                                                     | \$ 0.00     | \$ 1,147,592.74      |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2050 Fund                                                     | \$ 0.00     | \$ 390,819.62        |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. Rowe Price Rtmt 2055 Fund                                                     | \$ 0.00     | \$ 269,452.86        |
|     | T. Rowe Price Funds                                              | Registered Investment Company<br>T. ROWE PRICE RTMT 2065 FUND                                                     | \$ 0.00     | \$ 11,742.85         |
|     | Vanguard Group                                                   | Registered Investment Company<br>Vanguard Mid Cap Index Adm Fd                                                    | \$ 0.00     | \$ 550,688.34        |
|     | Vanguard Group                                                   | Registered Investment Company<br>Vanguard Sm Cap Index Adm Fund                                                   | \$ 0.00     | \$ 408,024.95        |
|     | Vanguard Group                                                   | Registered Investment Company<br>Vanguard Ttl Bd Mkt Idx Adm Fd                                                   | \$ 0.00     | \$ 949,553.69        |
|     | Vanguard Group                                                   | Registered Investment Company<br>Vanguard Windsor II Adm Fund                                                     | \$ 0.00     | \$ 582,125.64        |
|     | Vanguard Group                                                   | Registered Investment Company<br>Vqd Ttl Intl Stk Idx Adm Fd                                                      | \$ 0.00     | \$ 441,411.60        |

## SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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R C 401() P S P

EIN 58 0959394  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2021 TO 12/31/2021

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Fargo Core Bond TR CIT                                                           | \$ 0.00     | \$ 263,540.23        |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Fargo Enh Stk Mkt N CIT                                                          | \$ 0.00     | \$ 2,723,330.15      |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Fargo Stable Ret TR Fd                                                           | \$ 0.00     | \$ 1,830.00          |
|     | Wells Fargo                                                      | Common/Collective Trust<br>Wells Fargo Stable Retrn N Fd                                                          | \$ 0.00     | \$ 1,514,930.00      |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Fargo/Dodge&Cx Int Bd TR                                                         | \$ 0.00     | \$ 236,137.75        |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Fargo/Mlt-Mgr Sm Cp TR                                                           | \$ 0.00     | \$ 21,090.97         |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Fargo/MFS Value TR CIT                                                           | \$ 0.00     | \$ 133,370.56        |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Frg/BlkRk Intl Eq IX TR                                                          | \$ 0.00     | \$ 174,521.14        |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Frg/BlkRk S&P 500 Idx TR                                                         | \$ 0.00     | \$ 321,431.15        |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wells Frgo/BlkRk S&P MC Idx TR                                                         | \$ 0.00     | \$ 105,217.63        |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wlls Frg/BlkRk Rsll 2000 IX TR                                                         | \$ 0.00     | \$ 16,637.43         |
|     | WELLS FARGO BANK, N.A.                                           | Common/Collective Trust<br>Wls Fr/BlkRk US Agrgt Bd IX TR                                                         | \$ 0.00     | \$ 4,870.81          |
| *   | Participant Loans                                                | Range of Interest Rates<br>Rates Range From 4.25% To 6.50%                                                        | \$ 0.00     | \$ 529,034.00        |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |

