Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2021

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2020

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
TERPENING TRUCKING COMPANY, INC.

115 FARRELL ROAD
SYRACUSE, NY 13209

2b Employer Identification Number (EIN) 15-0467780

2c Plan Sponsor's telephone number 315-451-8661

2d Business code (see instructions) 484110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	02/01/2023	SCOT LAWS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/01/2023	SCOT LAWS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	142
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	141
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	149
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	8
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	157
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	157
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	80
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

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

A Name of plan
TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TERPENING TRUCKING COMPANY, INC.

D Employer Identification Number (EIN)
15-0467780

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	8247	319
(2) Participant contributions	1b(2)	11192	1506
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	265572	835463
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	285011	837288
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	285011	837288

Part II Income and Expense Statement

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

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	55660	
	(B) Participants	2a(1)(B)	378442	
	(C) Others (including rollovers)	2a(1)(C)	63821	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		497923
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		55226
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		553149
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	872	
(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)		872
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		872
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		552277
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b 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) [X] 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: BOWERS & COMPANY CPA'S, PLLC **(2)** EIN: 20-1317788

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		32645

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**	X		250000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

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

A Name of plan
TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TERPENING TRUCKING COMPANY, INC.

D Employer Identification Number (EIN)
15-0467780

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 71-0294708

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of 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 _____

Terpening Trucking/Tri-Tank Corporation 401(K) Plan
EIN: 15-0467780
Plan: 001

TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN

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December 31, 2021 and 2020

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BOWERS & COMPANY
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INDEPENDENT AUDITOR'S REPORT

PLAN ADMINISTRATOR
TERPENING TRUCKING/TRI TANK
CORPORATION 401(K) PLAN

Report on the Financial Statements

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

We have performed an audit of the financial statements of **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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 (2021 Financial Statements).

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

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

Opinion on the 2021 Financial Statements

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

- the amounts and disclosures in the accompanying 2021 financial statements, 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 accompanying 2021 financial statements 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 (GAAS). 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN**'s ability to continue as a going concern within one year after the date of the financial statements are available to be issued.

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

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS, 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) as of December 31, 2021 and the schedule of delinquent participant contributions for the year ended December 31, 2021 on Pages 16 and 17, are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, 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 GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are 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 schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are 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 schedules 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

The 2020 financial statements of **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN** were audited by predecessor auditors. 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 the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 18, 2022, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the 2020 financial statements and supplemental schedules, and (b) the form and content of the information included in the 2020 financial statements and supplemental schedules 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.



Syracuse, New York
November 30, 2022

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2021 and 2020

ASSETS

	2021	2020
Investments, at Fair Value		
Registered Investment Companies – Mutual Funds	$ 835,463	$ 265,572
Receivables		
Employee Contributions	1,506	11,192
Employer Contributions	319	8,247
	1,825	19,439
NET ASSETS AVAILABLE FOR BENEFITS	$ 837,288	$ 285,011

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2021 and 2020

	2021	2020
ADDITIONS		
Contributions		
Employee	$ 378,442	$ 207,764
Employer	55,660	40,645
Rollover	63,821	3,664
Total Contributions	497,923	252,073
Investment Income:		
Net Investment Gain from Registered Investment Companies	55,226	32,938
Total Additions	553,149	285,011
DEDUCTIONS		
Benefits Paid to Participants and Beneficiaries	872	0
Total Deductions	872	0
NET INCREASE IN NET ASSETS	552,277	285,011
NET ASSETS AVAILABLE FOR BENEFITS		
Balance, Beginning of Year	285,011	0
Balance, End of Year	$ 837,288	$ 285,011

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 1 – GENERAL DESCRIPTION OF PLAN

The following brief description of the Terpening Trucking/Tri Tank Corporation 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which was established January 1, 2020, covering all eligible employees of Terpening Trucking Company, Inc. and Tri Tank Corporation (collectively, the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Employee Participation

The Plan covers substantially all full-time employees of the Company who are not members of a collective bargaining unit. A full-time employee begins participation in the Plan when they have completed a 6-month consecutive period of employment with the Company during which they are credited with at least 1,000 hours of service and have attained the age of 18. Participants can enter the plan on the first day of the quarter following the completion of the requirements.

Contributions

Each year, participants may contribute a percentage of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Service ("IRS") limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company matched 100% of 1% of eligible base compensation that a participant contributes to the Plan. The Company also may make a profit-sharing contribution. Participants direct the investment of their contributions and the employer matching contributions into various investment options offered by the plan.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of, (a) the employer's matching contributions; (b) Plan earnings; net of investment expenses and (c) charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 1 – GENERAL DESCRIPTION OF PLAN – Continued

Vesting

Participants are immediately 100% vested in their contributions, plus actual earnings thereon. Vesting in the Company's matching contribution and discretionary profit-sharing contributions plus actual earnings is based on years of continuous service. A participant vests according to the following schedule:

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

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten-year period. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. A financial hardship withdrawal provision is available, enabling a participant to withdraw an amount to cover an immediate and heavy financial need, in accordance with current Internal Revenue Service regulations.

Forfeitures

At December 31, 2021, there were $156 of forfeited nonvested accounts. There were no forfeited balances as December 31, 2020. Forfeitures can be used to reduce employer matching contributions or to pay administrative expenses of the Plan.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

The accounting principles and practices which affect the more significant elements of the financial statements are:

Basis of Accounting

The financial statements of the plan are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

The Plan's 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. See Note 5 for discussion of fair value measurement.

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Expenses of the Plan can be paid by the Plan or the Plan sponsor. The participants pay for certain administrative services of the Plan. There were no expenses paid by the Plan during the years ended December 31, 2021 and 2020.

Investment Fees

Net investment returns reflect certain fees paid by the various investment funds to their affiliated investment advisors, transfer agents, and others as further described in each fund prospectus or other published documents. These fees are deducted prior to allocation of the Plan's investment earnings activity and thus not separately identifiable as an expense.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Risks and Uncertainties

The Plan provides for various investment options in any combination of a variety of mutual funds. Investments in mutual funds are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain mutual funds and the level of uncertainty related to changes in the value of mutual funds, it is at least reasonably possible that changes in the values of the mutual funds will occur in the near term that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure on contingent assets and liabilities. Accordingly, actual results may differ from those estimates. The COVID-19 pandemic has created and may continue to create significant uncertainty in macroeconomic conditions, which may cause further disruptions and adversely impact the results of the Plan. As a result, many of the Plan administrator's estimates and assumptions required increased judgement and carry a higher degree of variability and volatility. As events continue to evolve and additional information becomes available, the Plan's actual results could materially differ from those estimates in future periods.

Date of Management's Review

Plan management has evaluated subsequent events through November 30, 2022, which is the date the financial statements were available to be issued. Plan management has determined that no such events have occurred.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 3 – INCOME TAX STATUS

The Employer has adopted the Omega Inc. Prototype Non-Standard Profit Sharing Plan effective January 1, 2020. The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service has ruled that the prototype plan of Omega Inc. is acceptable under section 401(a) of the Internal Revenue Code ("IRC") and, therefore, is not subject to federal income tax under present law. Although the plan has been amended and restated since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. As the Plan is tax-exempt, the Plan administrator has concluded that as of December 31, 2021 and 2020, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 4 – FINANCIAL INFORMATION CERTIFIED BY PLAN CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator has obtained certifications from Voya Retirement Insurance and Annuity Co., the custodian of the Plan, that all of the information provided by them is complete and accurate. Information included in the accompanying financial statements as of and for the years ended December 31, 2021 and 2020, pertaining to investments, interest and dividends, net investment gain from registered investment companies and all information in the supplemental schedule is presented in reliance solely upon those certifications.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 5 – FAIR VALUE

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") No. 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 Inputs to the valuation methodology include:

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 5 – FAIR VALUE - Continued

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.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open ended 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.

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

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

	December 31, 2021			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered Investment Companies				
Mutual Funds	$ 835,463	$ 0	$ 0	$ 835,463

	December 31, 2020			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered Investment Companies				
Mutual Funds	$ 265,572	$ 0	$ 0	$ 265,572

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 6 – PLAN TERMINATION

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

NOTE 7 – RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Plan investments consist of mutual funds at December 31, 2021 and 2020, that are held by Voya Retirement Insurance and Annuity Co., the custodian of the Plan and therefore transactions involving these investments qualify as parties-in-interest transactions.

NOTE 8 – PROHIBITED TRANSACTIONS

During 2021, the Company failed to deposit $32,645 of participant deferrals within the required timeframe as stated by the DOL. The DOL considers late deposits to be prohibited transactions. The Plan sponsor calculated and will make a contribution for lost earnings. The payments will be made by the Company and not from the assets of the Plan.

SCHEDULE OF ASSETS HELD AT END OF YEAR
December 31, 2021

EIN #15-0467780
Plan # 001

Schedule H, Line 4I

	(a)/(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost Value	(e) Current Value
**	Voya Retirement Ins. and Annuity Co.	AB Global Bond Fund Z	*	$ 305
**	Voya Retirement Ins. and Annuity Co.	American Funds AMCAP Fund R6	*	10,760
**	Voya Retirement Ins. and Annuity Co.	American Funds Nw Prspctv R6	*	7,176
**	Voya Retirement Ins. and Annuity Co.	American Funds Wash Mtual R6	*	5,162
**	Voya Retirement Ins. and Annuity Co.	Carillon Eagle Sm Cap Grw R6	*	1,733
**	Voya Retirement Ins. and Annuity Co.	DFA Global Real Est Sec Pt Ins	*	260
**	Voya Retirement Ins. and Annuity Co.	DFA Infl-Prot Sec Port Ins	*	311
**	Voya Retirement Ins. and Annuity Co.	DFA US Targeted Vl Port Ins	*	1,016
**	Voya Retirement Ins. and Annuity Co.	JPMorgan Equity Income Fund R6	*	292
**	Voya Retirement Ins. and Annuity Co.	Neuberg Berm MdCp Grw Fnd R6	*	865
**	Voya Retirement Ins. and Annuity Co.	PGIM High Yield Fund R6	*	770
**	Voya Retirement Ins. and Annuity Co.	Vangrd 500 Index Fund Adm	*	5,353
**	Voya Retirement Ins. and Annuity Co.	Vangrd Balanced Index Fnd Adm	*	24,784
**	Voya Retirement Ins. and Annuity Co.	Vangrd Em Mkts Stk Ind Fd Adm	*	3,235
**	Voya Retirement Ins. and Annuity Co.	Vangrd Mid-Cap Index Fund Adm	*	2,214
**	Voya Retirement Ins. and Annuity Co.	Vangrd Small-Cap Index Fnd Adm	*	1,877
**	Voya Retirement Ins. and Annuity Co.	Vangrd Tot Int Stk In F Adm	*	1,514
**	Voya Retirement Ins. and Annuity Co.	Voya Fixed Account	*	564
**	Voya Retirement Ins. and Annuity Co.	Voya Gv Mny Mkt F A	*	156
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2025 P Z	*	38,818
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2030 P Z	*	76,400
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2035 P Z	*	147,380
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2040 P Z	*	92,684
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2045 P Z	*	83,231
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2050 P Z	*	99,966
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2055 P Z	*	106,466
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2060 P Z	*	68,062
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2065 P Z	*	3,389
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution Inc P Z	*	50,415
**	Voya Retirement Ins. and Annuity Co.	Voya Intermediate Bond Fund R6	*	305
		Total		$ 835,463

* Cost Omitted for Participant Directed Investments
** Party-In-Interest

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
December 31, 2021

EIN #15-0467780
Plan # 001

Schedule H, Line 4A

Participant Contributions Transferred Late to Plan	Total that Constitute Non Exempt Prohibited Transactions			
Check here if Late Participant Loan Repayments Are Included ____	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 32,645		$ 32,645		

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 01/01/2021 and Ending 12/31/2021
Name of Plan: Terpening Trucking/Tri Tank Corporation 401(k) Plan
Employer Identification Number: 15-0467780 Three-digit plan number: 001

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ____	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$32,645	$0	$0	$0	$32,645

Terpening Trucking/Tri-Tank Corporation 401(K) Plan
EIN: 15-0467780
Plan: 001

TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN

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INDEPENDENT AUDITOR'S REPORT

PLAN ADMINISTRATOR
TERPENING TRUCKING/TRI TANK
CORPORATION 401(K) PLAN

Report on the Financial Statements

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

We have performed an audit of the financial statements of **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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 (2021 Financial Statements).

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

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

Opinion on the 2021 Financial Statements

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

- the amounts and disclosures in the accompanying 2021 financial statements, 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 accompanying 2021 financial statements 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 (GAAS). 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN**'s ability to continue as a going concern within one year after the date of the financial statements are available to be issued.

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

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS, 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) as of December 31, 2021 and the schedule of delinquent participant contributions for the year ended December 31, 2021 on Pages 16 and 17, are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, 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 GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are 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 schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are 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 schedules 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

The 2020 financial statements of **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN** were audited by predecessor auditors. 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 the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 18, 2022, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the 2020 financial statements and supplemental schedules, and (b) the form and content of the information included in the 2020 financial statements and supplemental schedules 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.



Syracuse, New York
November 30, 2022

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2021 and 2020

ASSETS

	2021	2020
Investments, at Fair Value		
Registered Investment Companies – Mutual Funds	$ 835,463	$ 265,572
Receivables		
Employee Contributions	1,506	11,192
Employer Contributions	319	8,247
	1,825	19,439
NET ASSETS AVAILABLE FOR BENEFITS	$ 837,288	$ 285,011

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2021 and 2020

	2021	2020
ADDITIONS		
Contributions		
Employee	$ 378,442	$ 207,764
Employer	55,660	40,645
Rollover	63,821	3,664
Total Contributions	497,923	252,073
Investment Income:		
Net Investment Gain from Registered Investment Companies	55,226	32,938
Total Additions	553,149	285,011
DEDUCTIONS		
Benefits Paid to Participants and Beneficiaries	872	0
Total Deductions	872	0
NET INCREASE IN NET ASSETS	552,277	285,011
NET ASSETS AVAILABLE FOR BENEFITS		
Balance, Beginning of Year	285,011	0
Balance, End of Year	$ 837,288	$ 285,011

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 1 – GENERAL DESCRIPTION OF PLAN

The following brief description of the Terpening Trucking/Tri Tank Corporation 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which was established January 1, 2020, covering all eligible employees of Terpening Trucking Company, Inc. and Tri Tank Corporation (collectively, the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Employee Participation

The Plan covers substantially all full-time employees of the Company who are not members of a collective bargaining unit. A full-time employee begins participation in the Plan when they have completed a 6-month consecutive period of employment with the Company during which they are credited with at least 1,000 hours of service and have attained the age of 18. Participants can enter the plan on the first day of the quarter following the completion of the requirements.

Contributions

Each year, participants may contribute a percentage of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Service ("IRS") limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company matched 100% of 1% of eligible base compensation that a participant contributes to the Plan. The Company also may make a profit-sharing contribution. Participants direct the investment of their contributions and the employer matching contributions into various investment options offered by the plan.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of, (a) the employer's matching contributions; (b) Plan earnings; net of investment expenses and (c) charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 1 – GENERAL DESCRIPTION OF PLAN – Continued

Vesting

Participants are immediately 100% vested in their contributions, plus actual earnings thereon. Vesting in the Company's matching contribution and discretionary profit-sharing contributions plus actual earnings is based on years of continuous service. A participant vests according to the following schedule:

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

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten-year period. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. A financial hardship withdrawal provision is available, enabling a participant to withdraw an amount to cover an immediate and heavy financial need, in accordance with current Internal Revenue Service regulations.

Forfeitures

At December 31, 2021, there were $156 of forfeited nonvested accounts. There were no forfeited balances as December 31, 2020. Forfeitures can be used to reduce employer matching contributions or to pay administrative expenses of the Plan.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

The accounting principles and practices which affect the more significant elements of the financial statements are:

Basis of Accounting

The financial statements of the plan are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

The Plan's 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. See Note 5 for discussion of fair value measurement.

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Expenses of the Plan can be paid by the Plan or the Plan sponsor. The participants pay for certain administrative services of the Plan. There were no expenses paid by the Plan during the years ended December 31, 2021 and 2020.

Investment Fees

Net investment returns reflect certain fees paid by the various investment funds to their affiliated investment advisors, transfer agents, and others as further described in each fund prospectus or other published documents. These fees are deducted prior to allocation of the Plan's investment earnings activity and thus not separately identifiable as an expense.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Risks and Uncertainties

The Plan provides for various investment options in any combination of a variety of mutual funds. Investments in mutual funds are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain mutual funds and the level of uncertainty related to changes in the value of mutual funds, it is at least reasonably possible that changes in the values of the mutual funds will occur in the near term that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure on contingent assets and liabilities. Accordingly, actual results may differ from those estimates. The COVID-19 pandemic has created and may continue to create significant uncertainty in macroeconomic conditions, which may cause further disruptions and adversely impact the results of the Plan. As a result, many of the Plan administrator's estimates and assumptions required increased judgement and carry a higher degree of variability and volatility. As events continue to evolve and additional information becomes available, the Plan's actual results could materially differ from those estimates in future periods.

Date of Management's Review

Plan management has evaluated subsequent events through November 30, 2022, which is the date the financial statements were available to be issued. Plan management has determined that no such events have occurred.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 3 – INCOME TAX STATUS

The Employer has adopted the Omega Inc. Prototype Non-Standard Profit Sharing Plan effective January 1, 2020. The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service has ruled that the prototype plan of Omega Inc. is acceptable under section 401(a) of the Internal Revenue Code ("IRC") and, therefore, is not subject to federal income tax under present law. Although the plan has been amended and restated since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. As the Plan is tax-exempt, the Plan administrator has concluded that as of December 31, 2021 and 2020, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 4 – FINANCIAL INFORMATION CERTIFIED BY PLAN CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator has obtained certifications from Voya Retirement Insurance and Annuity Co., the custodian of the Plan, that all of the information provided by them is complete and accurate. Information included in the accompanying financial statements as of and for the years ended December 31, 2021 and 2020, pertaining to investments, interest and dividends, net investment gain from registered investment companies and all information in the supplemental schedule is presented in reliance solely upon those certifications.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 5 – FAIR VALUE

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") No. 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 Inputs to the valuation methodology include:

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 5 – FAIR VALUE - Continued

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.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open ended 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.

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

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

	December 31, 2021			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered Investment Companies				
Mutual Funds	$ 835,463	$ 0	$ 0	$ 835,463

	December 31, 2020			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered Investment Companies				
Mutual Funds	$ 265,572	$ 0	$ 0	$ 265,572

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 6 – PLAN TERMINATION

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

NOTE 7 – RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Plan investments consist of mutual funds at December 31, 2021 and 2020, that are held by Voya Retirement Insurance and Annuity Co., the custodian of the Plan and therefore transactions involving these investments qualify as parties-in-interest transactions.

NOTE 8 – PROHIBITED TRANSACTIONS

During 2021, the Company failed to deposit $32,645 of participant deferrals within the required timeframe as stated by the DOL. The DOL considers late deposits to be prohibited transactions. The Plan sponsor calculated and will make a contribution for lost earnings. The payments will be made by the Company and not from the assets of the Plan.

SCHEDULE OF ASSETS HELD AT END OF YEAR
December 31, 2021

EIN #15-0467780
Plan # 001

Schedule H, Line 4I

	(a)/(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost Value	(e) Current Value
**	Voya Retirement Ins. and Annuity Co.	AB Global Bond Fund Z	*	$ 305
**	Voya Retirement Ins. and Annuity Co.	American Funds AMCAP Fund R6	*	10,760
**	Voya Retirement Ins. and Annuity Co.	American Funds Nw Prspctv R6	*	7,176
**	Voya Retirement Ins. and Annuity Co.	American Funds Wash Mtual R6	*	5,162
**	Voya Retirement Ins. and Annuity Co.	Carillon Eagle Sm Cap Grw R6	*	1,733
**	Voya Retirement Ins. and Annuity Co.	DFA Global Real Est Sec Pt Ins	*	260
**	Voya Retirement Ins. and Annuity Co.	DFA Infl-Prot Sec Port Ins	*	311
**	Voya Retirement Ins. and Annuity Co.	DFA US Targeted Vl Port Ins	*	1,016
**	Voya Retirement Ins. and Annuity Co.	JPMorgan Equity Income Fund R6	*	292
**	Voya Retirement Ins. and Annuity Co.	Neuberg Berm MdCp Grw Fnd R6	*	865
**	Voya Retirement Ins. and Annuity Co.	PGIM High Yield Fund R6	*	770
**	Voya Retirement Ins. and Annuity Co.	Vangrd 500 Index Fund Adm	*	5,353
**	Voya Retirement Ins. and Annuity Co.	Vangrd Balanced Index Fnd Adm	*	24,784
**	Voya Retirement Ins. and Annuity Co.	Vangrd Em Mkts Stk Ind Fd Adm	*	3,235
**	Voya Retirement Ins. and Annuity Co.	Vangrd Mid-Cap Index Fund Adm	*	2,214
**	Voya Retirement Ins. and Annuity Co.	Vangrd Small-Cap Index Fnd Adm	*	1,877
**	Voya Retirement Ins. and Annuity Co.	Vangrd Tot Int Stk In F Adm	*	1,514
**	Voya Retirement Ins. and Annuity Co.	Voya Fixed Account	*	564
**	Voya Retirement Ins. and Annuity Co.	Voya Gv Mny Mkt F A	*	156
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2025 P Z	*	38,818
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2030 P Z	*	76,400
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2035 P Z	*	147,380
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2040 P Z	*	92,684
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2045 P Z	*	83,231
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2050 P Z	*	99,966
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2055 P Z	*	106,466
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2060 P Z	*	68,062
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2065 P Z	*	3,389
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution Inc P Z	*	50,415
**	Voya Retirement Ins. and Annuity Co.	Voya Intermediate Bond Fund R6	*	305
		Total		$ 835,463

* Cost Omitted for Participant Directed Investments
** Party-In-Interest

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
December 31, 2021

EIN #15-0467780
Plan # 001

Schedule H, Line 4A

Participant Contributions Transferred Late to Plan	Total that Constitute Non Exempt Prohibited Transactions			
Check here if Late Participant Loan Repayments Are Included ____	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 32,645		$ 32,645		

Terpening Trucking/Tri-Tank Corporation 401(K) Plan
EIN: 15-0467780
Plan: 001

TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN

FINANCIAL STATEMENTS

December 31, 2021 and 2020

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TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN

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BOWERS & COMPANY
CPAs PLLC
CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

PLAN ADMINISTRATOR
TERPENING TRUCKING/TRI TANK
CORPORATION 401(K) PLAN

Report on the Financial Statements

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

We have performed an audit of the financial statements of **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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 (2021 Financial Statements).

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

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

Opinion on the 2021 Financial Statements

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

- the amounts and disclosures in the accompanying 2021 financial statements, 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 accompanying 2021 financial statements 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 (GAAS). 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN**'s ability to continue as a going concern within one year after the date of the financial statements are available to be issued.

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

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS, 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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 **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) 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.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) as of December 31, 2021 and the schedule of delinquent participant contributions for the year ended December 31, 2021 on Pages 16 and 17, are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, 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 GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are 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 schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are 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 schedules 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

The 2020 financial statements of **TERPENING TRUCKING/TRI TANK CORPORATION 401(K) PLAN** were audited by predecessor auditors. 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 the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 18, 2022, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the 2020 financial statements and supplemental schedules, and (b) the form and content of the information included in the 2020 financial statements and supplemental schedules 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.



Syracuse, New York
November 30, 2022

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2021 and 2020

ASSETS

	2021	2020
Investments, at Fair Value		
Registered Investment Companies – Mutual Funds	$ 835,463	$ 265,572
Receivables		
Employee Contributions	1,506	11,192
Employer Contributions	319	8,247
	1,825	19,439
NET ASSETS AVAILABLE FOR BENEFITS	$ 837,288	$ 285,011

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2021 and 2020

	2021	2020
ADDITIONS		
Contributions		
Employee	$ 378,442	$ 207,764
Employer	55,660	40,645
Rollover	63,821	3,664
Total Contributions	497,923	252,073
Investment Income:		
Net Investment Gain from Registered Investment Companies	55,226	32,938
Total Additions	553,149	285,011
DEDUCTIONS		
Benefits Paid to Participants and Beneficiaries	872	0
Total Deductions	872	0
NET INCREASE IN NET ASSETS	552,277	285,011
NET ASSETS AVAILABLE FOR BENEFITS		
Balance, Beginning of Year	285,011	0
Balance, End of Year	$ 837,288	$ 285,011

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 1 – GENERAL DESCRIPTION OF PLAN

The following brief description of the Terpening Trucking/Tri Tank Corporation 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which was established January 1, 2020, covering all eligible employees of Terpening Trucking Company, Inc. and Tri Tank Corporation (collectively, the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Employee Participation

The Plan covers substantially all full-time employees of the Company who are not members of a collective bargaining unit. A full-time employee begins participation in the Plan when they have completed a 6-month consecutive period of employment with the Company during which they are credited with at least 1,000 hours of service and have attained the age of 18. Participants can enter the plan on the first day of the quarter following the completion of the requirements.

Contributions

Each year, participants may contribute a percentage of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Service ("IRS") limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company matched 100% of 1% of eligible base compensation that a participant contributes to the Plan. The Company also may make a profit-sharing contribution. Participants direct the investment of their contributions and the employer matching contributions into various investment options offered by the plan.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of, (a) the employer's matching contributions; (b) Plan earnings; net of investment expenses and (c) charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 1 – GENERAL DESCRIPTION OF PLAN – Continued

Vesting

Participants are immediately 100% vested in their contributions, plus actual earnings thereon. Vesting in the Company's matching contribution and discretionary profit-sharing contributions plus actual earnings is based on years of continuous service. A participant vests according to the following schedule:

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

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten-year period. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. A financial hardship withdrawal provision is available, enabling a participant to withdraw an amount to cover an immediate and heavy financial need, in accordance with current Internal Revenue Service regulations.

Forfeitures

At December 31, 2021, there were $156 of forfeited nonvested accounts. There were no forfeited balances as December 31, 2020. Forfeitures can be used to reduce employer matching contributions or to pay administrative expenses of the Plan.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

The accounting principles and practices which affect the more significant elements of the financial statements are:

Basis of Accounting

The financial statements of the plan are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

The Plan's 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. See Note 5 for discussion of fair value measurement.

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Expenses of the Plan can be paid by the Plan or the Plan sponsor. The participants pay for certain administrative services of the Plan. There were no expenses paid by the Plan during the years ended December 31, 2021 and 2020.

Investment Fees

Net investment returns reflect certain fees paid by the various investment funds to their affiliated investment advisors, transfer agents, and others as further described in each fund prospectus or other published documents. These fees are deducted prior to allocation of the Plan's investment earnings activity and thus not separately identifiable as an expense.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Risks and Uncertainties

The Plan provides for various investment options in any combination of a variety of mutual funds. Investments in mutual funds are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain mutual funds and the level of uncertainty related to changes in the value of mutual funds, it is at least reasonably possible that changes in the values of the mutual funds will occur in the near term that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure on contingent assets and liabilities. Accordingly, actual results may differ from those estimates. The COVID-19 pandemic has created and may continue to create significant uncertainty in macroeconomic conditions, which may cause further disruptions and adversely impact the results of the Plan. As a result, many of the Plan administrator's estimates and assumptions required increased judgement and carry a higher degree of variability and volatility. As events continue to evolve and additional information becomes available, the Plan's actual results could materially differ from those estimates in future periods.

Date of Management's Review

Plan management has evaluated subsequent events through November 30, 2022, which is the date the financial statements were available to be issued. Plan management has determined that no such events have occurred.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 3 – INCOME TAX STATUS

The Employer has adopted the Omega Inc. Prototype Non-Standard Profit Sharing Plan effective January 1, 2020. The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service has ruled that the prototype plan of Omega Inc. is acceptable under section 401(a) of the Internal Revenue Code ("IRC") and, therefore, is not subject to federal income tax under present law. Although the plan has been amended and restated since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. As the Plan is tax-exempt, the Plan administrator has concluded that as of December 31, 2021 and 2020, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 4 – FINANCIAL INFORMATION CERTIFIED BY PLAN CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator has obtained certifications from Voya Retirement Insurance and Annuity Co., the custodian of the Plan, that all of the information provided by them is complete and accurate. Information included in the accompanying financial statements as of and for the years ended December 31, 2021 and 2020, pertaining to investments, interest and dividends, net investment gain from registered investment companies and all information in the supplemental schedule is presented in reliance solely upon those certifications.

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 5 – FAIR VALUE

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") No. 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 Inputs to the valuation methodology include:

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 5 – FAIR VALUE - Continued

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.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open ended 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.

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

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

	December 31, 2021			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered Investment Companies				
Mutual Funds	$ 835,463	$ 0	$ 0	$ 835,463

	December 31, 2020			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered Investment Companies				
Mutual Funds	$ 265,572	$ 0	$ 0	$ 265,572

NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE 6 – PLAN TERMINATION

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

NOTE 7 – RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Plan investments consist of mutual funds at December 31, 2021 and 2020, that are held by Voya Retirement Insurance and Annuity Co., the custodian of the Plan and therefore transactions involving these investments qualify as parties-in-interest transactions.

NOTE 8 – PROHIBITED TRANSACTIONS

During 2021, the Company failed to deposit $32,645 of participant deferrals within the required timeframe as stated by the DOL. The DOL considers late deposits to be prohibited transactions. The Plan sponsor calculated and will make a contribution for lost earnings. The payments will be made by the Company and not from the assets of the Plan.

SCHEDULE OF ASSETS HELD AT END OF YEAR
December 31, 2021

EIN #15-0467780
Plan # 001

Schedule H, Line 4I

	(a)/(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost Value	(e) Current Value
**	Voya Retirement Ins. and Annuity Co.	AB Global Bond Fund Z	*	$ 305
**	Voya Retirement Ins. and Annuity Co.	American Funds AMCAP Fund R6	*	10,760
**	Voya Retirement Ins. and Annuity Co.	American Funds Nw Prspctv R6	*	7,176
**	Voya Retirement Ins. and Annuity Co.	American Funds Wash Mtual R6	*	5,162
**	Voya Retirement Ins. and Annuity Co.	Carillon Eagle Sm Cap Grw R6	*	1,733
**	Voya Retirement Ins. and Annuity Co.	DFA Global Real Est Sec Pt Ins	*	260
**	Voya Retirement Ins. and Annuity Co.	DFA Infl-Prot Sec Port Ins	*	311
**	Voya Retirement Ins. and Annuity Co.	DFA US Targeted Vl Port Ins	*	1,016
**	Voya Retirement Ins. and Annuity Co.	JPMorgan Equity Income Fund R6	*	292
**	Voya Retirement Ins. and Annuity Co.	Neuberg Berm MdCp Grw Fnd R6	*	865
**	Voya Retirement Ins. and Annuity Co.	PGIM High Yield Fund R6	*	770
**	Voya Retirement Ins. and Annuity Co.	Vangrd 500 Index Fund Adm	*	5,353
**	Voya Retirement Ins. and Annuity Co.	Vangrd Balanced Index Fnd Adm	*	24,784
**	Voya Retirement Ins. and Annuity Co.	Vangrd Em Mkts Stk Ind Fd Adm	*	3,235
**	Voya Retirement Ins. and Annuity Co.	Vangrd Mid-Cap Index Fund Adm	*	2,214
**	Voya Retirement Ins. and Annuity Co.	Vangrd Small-Cap Index Fnd Adm	*	1,877
**	Voya Retirement Ins. and Annuity Co.	Vangrd Tot Int Stk In F Adm	*	1,514
**	Voya Retirement Ins. and Annuity Co.	Voya Fixed Account	*	564
**	Voya Retirement Ins. and Annuity Co.	Voya Gv Mny Mkt F A	*	156
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2025 P Z	*	38,818
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2030 P Z	*	76,400
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2035 P Z	*	147,380
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2040 P Z	*	92,684
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2045 P Z	*	83,231
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2050 P Z	*	99,966
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2055 P Z	*	106,466
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2060 P Z	*	68,062
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution 2065 P Z	*	3,389
**	Voya Retirement Ins. and Annuity Co.	Voya Index Solution Inc P Z	*	50,415
**	Voya Retirement Ins. and Annuity Co.	Voya Intermediate Bond Fund R6	*	305
		Total		$ 835,463

* Cost Omitted for Participant Directed Investments
** Party-In-Interest

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
December 31, 2021

EIN #15-0467780
Plan # 001

Schedule H, Line 4A

Participant Contributions Transferred Late to Plan	Total that Constitute Non Exempt Prohibited Transactions			
Check here if Late Participant Loan Repayments Are Included ____	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 32,645		$ 32,645		