

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan ROCLA CONCRETE TIE, INC. RETIREMENT SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2002
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) ROCLA CONCRETE TIE, INC. 1819 DENVER WEST DR., #450 LAKEWOOD, CO 80401
2b	Employer Identification Number (EIN) 76-0208515
2c	Plan Sponsor's telephone number 303-296-3500
2d	Business code (see instructions) 327300

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/13/2023	COREY SISLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	623
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)	202
a(2) Total number of active participants at the end of the plan year		6a(2)	198
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	222
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	420
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	420
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	398
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	18
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 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) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan ROCLA CONCRETE TIE, INC. RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCLA CONCRETE TIE, INC.	D Employer Identification Number (EIN) 76-0208515

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

(a) Name of insurance carrier
PRUDENTIAL INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
22-1211670	68241	02954S	1	01/01/2021	12/31/2021

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

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

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
DONALD E. CULVER
EPIQWEST CULVER WEALTH ADVISORS LLC
370 INTERLOCKEN BLVD., SUITE 290
BROOMFIELD, CO 80021

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	N/A	3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	(6) Total additions	7c(6)	0
d	Total of balance and additions (add lines 7b and 7c(6))	7d	0
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	(2) Administration charge made by carrier.....	7e(2)	
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	(5) Total deductions	7e(5)	0
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		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 ROCLA CONCRETE TIE, INC. RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCLA CONCRETE TIE, INC.	D Employer Identification Number (EIN) 76-0208515	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
EPIQWEST CULVER WEALTH ADVISORS LLC	370 INTERLOCKEN BLVD., SUITE 290 BROOMFIELD, CO 80021
84-4906623	

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
TD AMERITRADE INSTITUTIONAL	5010 WATERRIDGE VISTA DRIVE SAN DIEGO, CA 92121
47-0533629	

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>ROCLA CONCRETE TIE, INC. RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROCLA CONCRETE TIE, INC.</u>	D Employer Identification Number (EIN) <u>76-0208515</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	52892	10201
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	82515	166498
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	877987	618954
(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)	1943760	1134708
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	40220	0
(B) Common	1c(4)(B)	13655414	13675017
(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)	979891	2360571
(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	17632679 17965949
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	17632679 17965949

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	977407
	(B) Participants	2a(1)(B)	243471
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	1220878
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	104
	(B) U.S. Government securities	2b(1)(B)	452
	(C) Corporate debt instruments	2b(1)(C)	9427
	(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)	9983
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	225
	(B) Common stock	2b(2)(B)	274194
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	56958
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	331377
(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)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	1811059
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	1811059

		(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3373297
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2779848	
(2) To insurance carriers for the provision of benefits.....	2e(2)	352	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		2780200
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)	259827	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		259827
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3040027
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		333270
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: WIPFLI LLP

(2) EIN: 39-0758449

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		19980

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

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

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

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

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

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

A Name of plan ROCLA CONCRETE TIE, INC. RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCLA CONCRETE TIE, INC.	D Employer Identification Number (EIN) 76-0208515

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): 30-0080400 33-6134835		
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
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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
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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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 _____

Rocla Concrete Tie, Inc. Retirement Savings Plan

Financial Statements and Supplemental Schedules

Year Ended December 31, 2021



Independent Auditor's Report

To the Plan Administrator
Rocla Concrete Tie, Inc. Retirement Savings Plan
Lakewood, Colorado

Opinion

We have audited the financial statements of Rocla Concrete Tie, Inc. Retirement Savings Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the Statements of Net Assets Available for Benefits - Modified Cash Basis as of December 31, 2021 and 2020, and the related Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis for the year ended December 31, 2021, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the Statements of Net Assets Available for Benefits - Modified Cash Basis of Rocla Concrete Tie, Inc. Retirement Savings Plan as of December 31, 2021 and 2020, and the Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis for the year ended December 31, 2021, in accordance with the modified cash basis of accounting described in Note 2.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Basis for Opinion

We conducted our audits 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 Financial Statements section of our report. We are required to be independent of Rocla Concrete Tie, Inc. Retirement Savings 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 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 Financial Statements

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 Rocla Concrete Tie, Inc. Retirement Savings 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 Rocla Concrete Tie, Inc. Retirement Savings Plan's ability to continue as a going concern for a reasonable period of time.

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.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2021 and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2021, 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 has been subjected to auditing procedures applied in the audits 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 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.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Wipfli LLP

Wipfli LLP

Aurora, Illinois

July 10, 2023

Rocla Concrete Tie, Inc. Retirement Savings Plan

Statements of Net Assets Available for Benefits - Modified Cash Basis

<i>December 31,</i>	2021	2020
Assets:		
Investments, at fair value	\$ 17,789,250	\$ 17,497,272
Receivables:		
Company contributions receivable	166,498	82,515
Total receivables	166,498	82,515
Non-interest-bearing cash	10,201	52,892
Net assets available for benefits	\$ 17,965,949	\$ 17,632,679

See accompanying notes to financial statements.

Rocla Concrete Tie, Inc. Retirement Savings Plan

Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis

<i>Year Ended December 31,</i>	<i>2021</i>
Additions:	
Investment income:	
Net appreciation in fair value of investments	\$ 1,811,059
Interest and dividends	341,360
Total investment income	2,152,419
Contributions:	
Company	977,407
Participants	243,471
Total contributions	1,220,878
Total additions	3,373,297
Deductions:	
Benefits paid to participants	2,780,200
Administrative expenses	259,827
Total deductions	3,040,027
Net increase	333,270
Net assets available for benefits:	
Beginning of year	17,632,679
End of year	\$ 17,965,949

See accompanying notes to financial statements.

Rocla Concrete Tie, Inc. Retirement Savings Plan

Notes to Financial Statements

Note 1: Description of Plan

The following description of the Rocla Concrete Tie, Inc. Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a nonparticipant directed defined contribution plan covering all eligible employees of Rocla Concrete Tie, Inc. (the Company) and its affiliated participating employers. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

Employees of the Company (other than nonresident aliens and those covered by a collective bargaining agreement) are eligible to participate in the Plan after having attained eighteen years of age and having completed a year of service, as defined by the Plan.

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan. 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 defined contribution plans (rollovers).

The Plan provides for the Company to contribute a safe harbor contribution to all participants equal to three percent of eligible compensation, as defined by the Plan, and profit-sharing contributions to all participants at its discretion. The discretionary profit-sharing contributions, if any, are allocated to each participant's account, based on a participant group allocation method, as a percentage of eligible compensation. The Plan also provides for the Company to make discretionary matching contributions to participants who have made deferral contributions during the Plan year, have worked a minimum of 1000 hours during the Plan year and are employed on the last day of the Plan year. During the year ended December 31, 2021, the Company made discretionary profit-sharing contributions and safe harbor contributions of \$652,917 and a \$324,490, respectively, to the Plan. For the year ended December 31, 2021, the Company made no discretionary matching contributions to the Plan. The investment of contributions to participant accounts are directed by the Trustees of the Plan into various investment options as directed by an investment policy for the Plan. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Rocla Concrete Tie, Inc. Retirement Savings Plan

Notes to Financial Statements

Note 1: Description of Plan (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions, Company discretionary matching contributions, if any, and Company safe harbor contributions and allocations of (a) the Company's discretionary profit-sharing contribution, (b) Plan earnings or losses, and (c) forfeitures of terminated participants' nonvested accounts not used to pay Plan expenses. In addition, participant accounts are charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their voluntary contributions, Company safe harbor contributions plus actual earnings thereon. Vesting in the Company discretionary matching contributions and discretionary profit-sharing contributions plus actual earnings thereon is based on continuous service, as defined by the Plan. All other participants vest at a rate of 20% beginning with the second year of service. Participants become fully vested after six years of service.

Payment of Benefits

On termination of service due to death, disability, retirement or other reasons, a participant may elect to receive the value of the participant's vested interest in his or her account in a lump sum, annual installments over a 10-year period, or a joint and survivor or period certain annuity. In addition, hardship distributions are permitted if certain criteria are met, subject to the terms of the Plan document.

Forfeitures

At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$205,171 and \$112,348, respectively. Pursuant to the Plan, forfeitures shall be used to pay administrative expenses of the Plan or allocated as a supplemental company contribution to Plan participants. During the year ended December 31, 2021, \$77,063 of forfeitures were used for such purposes.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements the Plan are prepared using the modified cash basis method of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Purchases and sales of securities are recorded on the settlement date basis. Interest and dividend income is recognized when received and disbursements are recognized when paid.

Rocla Concrete Tie, Inc. Retirement Savings Plan

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a settlement date basis. Interest and dividend income is recognized when received and disbursements are recognized when paid. Net appreciation 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

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Investment-related expenses are allocated proportionately to Plan participants based on their respective account balances and are included in total investment income.

Subsequent Events

The Plan has evaluated subsequent events through July 10, 2023, which is the date of the financial statements were available to be issued.

Note 3: Fair Value Measurements

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 are described as follows:

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

Rocla Concrete Tie, Inc. Retirement Savings Plan

Notes to Financial Statements

Note 3: Fair Value Measurements (Continued)

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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 that are unobservable inputs for the asset or liability. There are no Plan assets requiring the use of Level 3 inputs for the periods presented.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of 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-end mutual funds that are registered with the U.S. Securities and Exchange Commission. 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.

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

Bonds: Valued at the daily closing price reported by the relevant exchange. The bonds held by the Plan are actively traded on public exchanges.

Exchange traded funds: Valued at the closing price reported on the active market on which the funds are traded.

Cash, interest bearing: Cash, interest bearing includes investments in money market funds and are stated at cost which approximates fair value.

Rocla Concrete Tie, Inc. Retirement Savings Plan

Notes to Financial Statements

Note 3: Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2021 and 2020. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,360,571	\$ -	\$ -	\$ 2,360,571
Common and preferred stocks	13,675,017	-	-	13,675,017
Exchange traded funds	1,134,708	-	-	1,134,708
Cash, interest bearing	618,954	-	-	618,954
Total investment assets at fair value	\$ 17,789,250	\$ -	\$ -	\$ 17,789,250

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 979,892	\$ -	\$ -	\$ 979,892
Common and preferred stocks	13,695,634	-	-	13,695,634
Bonds	-	1,509,684	-	1,509,684
Exchange traded funds	434,075	-	-	434,075
Cash, interest bearing	877,987	-	-	877,987
Total investment assets at fair value	\$ 15,987,588	\$ 1,509,684	\$ -	\$ 17,497,272

Note 4: Related-Party Transactions and Party-in-Interest Transactions

Certain Plan investments are managed by TD Ameritrade, a custodian of the Plan; therefore, these transactions qualify as party-in-interest transactions. In addition, the Plan pays certain service providers for record keeping and investment advisory services which qualify as party-in-interest transactions. A total of \$259,827 was incurred and paid to these service providers during the year ended December 31, 2021.

Note 5: Plan Termination

Although it has not expressed any intent 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 would become 100% vested in their Company discretionary matching and discretionary profit-sharing contributions.

Rocla Concrete Tie, Inc. Retirement Savings Plan

Notes to Financial Statements

Note 6: Tax Status

The Plan has adopted a nonstandard prototype plan document with an IRS notification letter which states the prototype plan document is in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter; however, the Plan Administrator believes that the Plan is designed and is being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 7: Risks and Uncertainties

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

Note 8: Prohibited Transactions

Under DOL Reg. 2510.3-102(b), the Plan is required to remit the employee contributions to the Plan at the earliest date such amounts can be reasonably segregated from the Plan's general assets, but no later than the fifteenth business day of the month following the date that participant contributions are withheld by the Plan. As reported on Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, certain contributions for payrolls during the Plan year ended December 31, 2020, totaling \$19,980, were not made at the earliest day reasonably segregated from Company assets. Some of these remittances were made outside the 15-day requirement and some were made within the 15-day requirement. These transactions constitute prohibited transactions as defined by ERISA. The Company remitted these contributions during the year ended December 31, 2020, but lost earnings on these contributions are still owed as of the report date. The Company intends to remit lost earnings to participant accounts during the Plan year ending December 31, 2022.

Note 9: Subsequent Events

The Plan has evaluated subsequent events through July 10, 2023, which is the date the financial statements were available to be issued.

Effective January 1, 2022 the Company restated and amended its non-standardized prototype plan document to be in accordance with IRS legislative requirements and maintain the Plan's qualified status. In connection with the restatement, the Company received an updated determination letter dated June 30, 2020.

Rocla Concrete Tie, Inc. Retirement Savings Plan

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

EIN #76-0208515 Plan #001
For the Year Ended December 31, 2021

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions not corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☐	\$ 19,980	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Bond Exchange Traded Funds			
	IShares 0-5 Year High Yield Corporate Bond ETF	Bond ETF	152,261	150,985
	IShares Fallen Angels USD Bond ETF	Bond ETF	121,883	122,667
	SPDR Bloomberg High Yield Bond ETF	Bond ETF	294,081	294,768
	SPDR Bloomberg Short Term High Yield Bond ETF	Bond ETF	152,301	150,872
	Vaneck Fallen Angel High Yield Bond ETF	Bond ETF	124,041	121,198
	X-Trackers Usd High Yield Corporate Bond ETF	Bond ETF	296,653	294,218
	Cash, Interest Bearing			
*	TD Ameritrade	TD Ameritrade US FDIC	814	814
*	TD Ameritrade	FDIC Insured Deposit Account IDA12 Not Covered By SIPC	618,140	618,140
	Common Stock			
	3M Co Com	Common Stock	22,166	22,737
	Abbvie Inc Com	Common Stock	66,043	76,907
	Activision Blizzard Inc Com	Common Stock	53,077	55,752
	Acushnet Hldgs Corp Com	Common Stock	127,575	175,217
	Adidas Ag ADR	Common Stock	50,352	49,536
	Adobe Systems Incorporated Com	Common Stock	26,629	34,591
	Aena Sme S A Un-sponsored ADR	Common Stock	10,523	9,199
	Aercap Holdings Nv Shs	Common Stock	32,690	39,775
	Aia Group Ltd Sponsored ADR	Common Stock	9,835	9,960
	Aia Group Ltd Sponsored ADR	Common Stock	33,637	37,945
	Air Liquide ADR	Common Stock	8,727	9,764
	Air Liquide ADR	Common Stock	27,294	36,579
	Airbus Se Un-sponsored ADR	Common Stock	9,129	10,147
	Alexandria Real Estate Eq Inc Com	Common Stock	41,295	66,442
	Align Technology Inc Com	Common Stock	11,038	18,401
	Alliant Energy Corp Com	Common Stock	45,653	54,217
	Alphabet Inc Cap Stk Cl A	Common Stock	8,747	23,176
	Alphabet Inc Cap Stk Cl A	Common Stock	35,558	84,014
	Alphabet Inc Cap Stk Cl C	Common Stock	32,763	83,914
	Amadeus It Group S A Un-sponsored ADS	Common Stock	13,363	13,409
	Amazon Com Inc Com	Common Stock	55,256	76,690
	American Intl Group Inc Com New	Common Stock	42,330	65,844
	Anthem Inc Com	Common Stock	57,382	90,390
	Aon Plc Shs Cl A	Common Stock	25,047	52,598
	Apple Inc Com	Common Stock	66,101	155,729
	Aptargroup Inc Com	Common Stock	41,974	46,175
	Arkema Spon ADR	Common Stock	24,561	31,752
	Artisan Partners Asset Mgmt In Cl A	Common Stock	69,722	83,799
	Asml Holding N V N Y Registry Shs	Common Stock	23,000	35,826
	Aspen Technology Inc Com	Common Stock	117,269	145,960
	Assa Abloy Ab ADR	Common Stock	54,249	65,753
	Astrazeneca Plc Sponsored ADR	Common Stock	49,532	50,153
	Atrion Corp Com	Common Stock	55,964	59,212
	Autodesk Inc Com	Common Stock	7,481	6,467
	Autohome Inc Sp ADS Rp Cl A	Common Stock	197,035	60,552
	Autoliv Inc Com	Common Stock	73,182	81,487
	Autozone Inc Com	Common Stock	19,677	29,350
	Bae Systems Plc Sponsored ADR	Common Stock	11,598	10,931
	Baker Hughes Company Cl A	Common Stock	76,327	90,249
	Barclays Plc ADR	Common Stock	11,744	11,727
	Bhp Group Plc Sponsored ADR	Common Stock	49,589	68,317
	Bio-Techne Corp Com	Common Stock	4,483	9,312
	Booz Allen Hamilton Hldg Corp Cl A	Common Stock	9,928	9,581
	Brenntag Se Un-sponsored ADR	Common Stock	47,177	61,637
	Broadcom Inc Com	Common Stock	28,048	48,575
	Bunzl Plc Spon ADR New	Common Stock	15,351	17,110
	Bunzl Plc Spon ADR New	Common Stock	68,417	86,225
	Capgemini S E Un-sponsored ADR	Common Stock	7,144	14,388
	Carlisle Cos Inc Com	Common Stock	8,670	16,872
	Carlsberg As Sponsored ADR	Common Stock	8,842	11,701
	Carters Inc Com	Common Stock	14,090	14,879
	Cbre Group Inc Cl A	Common Stock	10,508	10,851
	Charter Communications Inc New Cl A	Common Stock	16,104	14,343
	Chegg Inc Com	Common Stock	21,730	8,350
	Cheniere Energy Inc Com New	Common Stock	14,537	41,886
	Citigroup Inc Com New	Common Stock	68,624	79,594
	Clearwater Analytics Hldgs Inc Cl A	Common Stock	43,090	42,950
	Coca Cola Co Com	Common Stock	51,939	60,690
	Cognex Corp Com	Common Stock	14,372	12,908
	Comcast Corp New Cl A	Common Stock	47,754	55,262
	Compagnie De St Gobain Un-sponsored ADR	Common Stock	6,357	10,678
	Compass Group Plc Sponsored ADR	Common Stock	12,808	13,657
	Crh Plc ADR	Common Stock	71,304	94,987
	Davita Inc Com	Common Stock	4,570	6,143

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Dbx Group Holdings Ltd Sponsored ADR	Common Stock	8,405	11,489
	Dbx Group Holdings Ltd Sponsored ADR	Common Stock	46,069	55,300
	Deckers Outdoor Corp Com	Common Stock	8,513	14,286
	Deutsche Boerse Ag Unsponsor ADR	Common Stock	27,494	31,194
	Deutsche Post Ag Sponsored ADR	Common Stock	7,646	10,830
	Diageo Plc Spon ADR New	Common Stock	44,097	54,375
	Discover Finl Svcs Com	Common Stock	23,422	60,669
	Donaldson Inc Com	Common Stock	45,089	56,534
	Dril-Quip Inc Com	Common Stock	56,587	31,764
	Dropbox Inc Cl A	Common Stock	12,915	11,632
	Electronic Arts Inc Com	Common Stock	8,816	10,420
	Emcor Group Inc Com	Common Stock	130,321	190,066
	Enbridge Inc Com	Common Stock	14,907	15,319
	Endesa S A Un-sponsored ADR	Common Stock	16,489	17,614
	Enel Societa Per Azioni Unsponsor ADR	Common Stock	16,503	16,915
	Entain Plc Un-sponsored Ads	Common Stock	10,655	13,510
	Ericsson Adr B Sek 10	Common Stock	34,254	41,708
	Exelixis Inc Com	Common Stock	6,310	5,685
	F5 Inc Com	Common Stock	7,753	11,746
	Factset Resh Sys Inc Com	Common Stock	94,128	144,831
	Fair Isaac Corp Com	Common Stock	7,574	6,505
	Fanuc Corporation ADR	Common Stock	11,903	11,859
	Ferguson Plc New Shs	Common Stock	31,330	64,042
	Ferrovial Sa Un-sponsored ADR	Common Stock	31,235	39,501
	First Hawaiian Inc Com	Common Stock	115,217	150,698
	Fleetcor Technologies Inc Com	Common Stock	10,257	8,282
	Fortinet Inc Com	Common Stock	5,957	17,251
	Fresenius Med Care AG&Co KgaA Sponsored ADR	Common Stock	9,786	8,569
	Fti Consulting Inc Com	Common Stock	153,568	218,010
	Fujitsu Ltd Un-sponsored ADR	Common Stock	52,201	54,335
	Gartner Inc Com	Common Stock	6,564	13,373
	Godaddy Inc Cl A	Common Stock	12,164	13,832
	Graco Inc Com	Common Stock	125,444	159,466
	Hdfc Bank Ltd Sponsored ADS	Common Stock	29,062	32,014
	Heineken Nv Sponsored ADR L1	Common Stock	69,029	76,060
	Hellofresh Se Un-sponsored ADS	Common Stock	20,082	19,374
	Henry Jack & Assoc Inc Com	Common Stock	55,745	61,786
	Hershey Co Com	Common Stock	12,948	19,540
	Hitachi Limited ADR 2 Com	Common Stock	7,440	10,837
	Hitachi Limited ADR 2 Com	Common Stock	24,380	21,891
	Iberdrola Sa Spon ADR	Common Stock	11,918	11,897
	Iberdrola Sa Spon ADR	Common Stock	31,215	36,335
	Infineon Technologies Ag Sponsored ADR	Common Stock	26,695	42,274
	Infosys Ltd Sponsored ADR	Common Stock	32,022	53,683
	Ing Groep N.V. Sponsored ADR	Common Stock	34,645	35,176
	Insulet Corp Com	Common Stock	14,842	13,304
	Intesa Sanpaolo S P A Sponsored ADR	Common Stock	34,329	35,486
	Julius Baer Group Ltd Unsponsor ADR	Common Stock	8,109	10,585
	Julius Baer Group Ltd Unsponsor ADR	Common Stock	24,344	30,305
	Kbc Group Nv Un-sponsored ADR	Common Stock	9,099	11,206
	Kbc Group Nv Un-sponsored ADR	Common Stock	19,158	21,938
	Kering S A Un-sponsored ADR	Common Stock	70,552	76,162
	Kerry Group Plc Sponsored ADR	Common Stock	50,242	53,763
	Kia Corp Com New	Common Stock	11,353	11,613
	Kone Oyj Unsponsor ADR	Common Stock	15,228	17,196
	Koninklijke Philips N V Ny Regis Shs New	Common Stock	14,559	11,681
	Koninklijke Philips N V Ny Regis Shs New	Common Stock	49,208	43,262
	Kuehne & Nagel Intl Ag Unsponsor ADR	Common Stock	21,309	37,565
	Landstar Sys Inc Com	Common Stock	155,465	160,402
	Lattice Semiconductor Corp Com	Common Stock	11,122	10,788
	Lauder Estee Cos Inc Cl A	Common Stock	9,886	17,399
	Lci Inds Com	Common Stock	78,363	77,000
	Linde Plc Shs	Common Stock	25,596	44,689
	Lloyds Banking Group Plc Sponsored ADR	Common Stock	30,200	29,674
	London Stk Exchange Group Un-sponsored ADR	Common Stock	10,293	8,917
	London Stk Exchange Group Un-sponsored ADR	Common Stock	62,577	64,141
	Lonza Group Ag Un-sponsored ADR	Common Stock	26,118	40,999
	Lvmh Moet Hennessy Lou Vuitton ADR	Common Stock	24,455	42,699
	Manhattan Associates Inc Com	Common Stock	90,938	162,954
	Mastercard Incorporated Cl A	Common Stock	22,727	45,634
	Mastercard Incorporated Cl A	Common Stock	32,334	39,166
	Meituan Un-sponsored ADS	Common Stock	23,605	32,431
	Merck KgaA Sponsored ADR	Common Stock	7,734	15,526
	Meta Platforms Inc Cl A	Common Stock	45,036	69,288
	Microsoft Corp Com	Common Stock	74,630	185,649
	Mitsubishi Ufj Finl Group Inc Sponsored ADS	Common Stock	37,479	40,311
	Moelis & Co Cl A	Common Stock	72,372	117,706
	Moodys Corp Com	Common Stock	11,936	11,717

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Motorola Solutions Inc Com New	Common Stock	14,169	23,638
	Murata Manufacturing Co Ltd Un-sponsored ADR	Common Stock	7,753	11,112
	Neurocrine Biosciences Inc Com	Common Stock	21,811	18,823
	Nintendo Ltd ADR	Common Stock	29,308	36,189
	Nio Inc Spon ADS	Common Stock	15,648	12,197
	Nitori Holdings Co Ltd Un-sponsored ADS	Common Stock	35,268	30,626
	Nordea Bk Abp Med Term Nts Sponsored ADS	Common Stock	9,105	11,071
	Nordea Bk Abp Med Term Nts Sponsored ADS	Common Stock	29,915	35,169
	Novartis Ag Sponsored ADR	Common Stock	61,500	66,390
	Novocure Ltd Ord Shs	Common Stock	11,102	6,232
	Nvidia Corporation Com	Common Stock	30,180	50,881
	Nxp Semiconductors N V Com	Common Stock	61,243	85,190
	Orange Sponsored ADR	Common Stock	14,524	14,548
	Palo Alto Networks Inc Com	Common Stock	6,581	15,033
	Pernod Ricard Sa Sponsored ADR	Common Stock	8,647	13,041
	Pernod Ricard Sa Sponsored ADR	Common Stock	47,541	63,994
	Pricesmart Inc Com	Common Stock	68,492	62,926
	Primerica Inc Com	Common Stock	127,240	157,715
	Progressive Corp Com	Common Stock	9,905	10,881
	Prudential Plc ADR	Common Stock	51,467	47,754
	Public Storage Com	Common Stock	10,039	12,735
	Qiagen Nv Shs New	Common Stock	44,958	47,688
	Rbc Bearings Inc Com	Common Stock	76,392	114,719
	Reckitt Benckiser Grp Plc Sponsored ADR	Common Stock	14,253	14,578
	Recruit Hldgs Co Ltd Un-sponsored ADR	Common Stock	23,248	42,021
	Relx Plc Sponsored ADR	Common Stock	60,271	83,449
	Renesas Electronics Corp Un-sponsored ADR	Common Stock	20,890	22,295
	Rightmove Plc Un-sponsored ADR	Common Stock	133,214	179,305
	Rightmove Plc Un-sponsored ADR	Common Stock	18,815	26,210
	Rli Corp Com	Common Stock	70,517	81,609
	Roche Hldg Ltd Sponsored ADR	Common Stock	10,716	15,610
	Roche Hldg Ltd Sponsored ADR	Common Stock	71,919	91,957
	Roche Hldg Ltd Sponsored ADR	Common Stock	21,019	25,638
	Royal DSM N V Spon ADR	Common Stock	24,294	27,343
	Safran Spon ADR	Common Stock	27,239	25,329
	Sap Se Spon ADR	Common Stock	12,529	15,132
	Sap Se Spon ADR	Common Stock	59,935	70,756
	Schneider Electric Se Un-sponsored ADR	Common Stock	43,781	71,009
	Schneider Electric Se Un-sponsored ADR	Common Stock	18,076	33,485
	Service Corp Intl Com	Common Stock	10,426	11,571
	Servicenow Inc Com	Common Stock	19,254	27,263
	Sgs Sa Un-sponsored ADR	Common Stock	27,412	35,004
	Shenzhen Intl Group Hldgs Ltd Un-sponsored ADR	Common Stock	47,872	43,814
	Siemens A G Sponsored ADR	Common Stock	9,523	12,124
	Siemens Energy Ag Un-sponsored ADR	Common Stock	16,096	12,081
	Sika Ag Un-sponsored ADR	Common Stock	17,030	40,105
	Simpson Mfg Inc Com	Common Stock	129,184	196,645
	Smith & Nephew Plc Spdn ADR New	Common Stock	9,495	8,759
	Smith & Nephew Plc Spdn ADR New	Common Stock	42,761	39,398
	Smurfit Kappa Plc Dublin Un-sponsored ADR	Common Stock	52,069	66,054
	Snap On Inc Com	Common Stock	7,800	7,538
	Sonova Holding Ag Un-sponsored ADR	Common Stock	31,683	44,128
	Sony Group Corporation Sponsored ADR	Common Stock	13,819	16,811
	Sony Group Corporation Sponsored ADR	Common Stock	64,687	73,818
	Sony Group Corporation Sponsored ADR	Common Stock	22,462	35,139
	Sse Plc Sponsored ADR	Common Stock	11,427	11,368
	Starbucks Corp Com	Common Stock	14,212	14,504
	Subaru Corp Un-sponsored ADR	Common Stock	22,214	20,870
	Taiwan Semiconductor Mfg Ltd Sponsored ADS	Common Stock	7,247	11,790
	Taiwan Semiconductor Mfg Ltd Sponsored ADS	Common Stock	36,922	62,561
	Taiwan Semiconductor Mfg Ltd Sponsored ADS	Common Stock	26,226	38,018
	Target Corp Com	Common Stock	14,596	24,070
	Technopro Hldgs Inc Sponsored ADS	Common Stock	43,770	53,908
	Techtronic Inds Ltd Sponsored ADR	Common Stock	70,472	100,195
	Dominion Energy Inc Com	Common Stock	58,589	61,041
	Dupont De Nemours Inc Com	Common Stock	48,572	52,669
	Eaton Corp Plc Shs	Common Stock	33,027	65,153
	Every Inc Com	Common Stock	37,981	49,605
	First Horizon Corporation Com	Common Stock	48,075	55,408
	Fiserv Inc Com	Common Stock	68,993	85,315
	General Dynamics Corp Com	Common Stock	88,972	120,913
	General Mtrs Co Com	Common Stock	54,182	88,883
	GlaxoSmithKline Plc Sponsored ADR	Common Stock	71,137	82,908
	Globe Life Inc Com	Common Stock	55,619	67,197
	Hess Corp Com	Common Stock	26,451	46,935
	Horizon Therapeutics Pub L Shs	Common Stock	73,355	86,424
	Hubbell Inc Com	Common Stock	26,313	36,656
	Intel Corp Com	Common Stock	42,936	38,059

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	International Business Machs Com	Common Stock	42,131	39,964
	Jpmorgan Chase & Co Com	Common Stock	69,037	126,047
	Kkr & Co Inc Com	Common Stock	79,573	90,145
	Las Vegas Sands Corp Com	Common Stock	73,947	49,045
	Medtronic Plc Shs	Common Stock	62,064	61,346
	Morgan Stanley Com New	Common Stock	24,770	45,841
	Nortonlifelock Inc Com	Common Stock	56,365	70,536
	Nvent Electric Plc Shs	Common Stock	54,775	100,320
	Olin Corp Com Par \$1	Common Stock	36,644	44,520
	Oracle Corp Com	Common Stock	74,804	105,437
	Philip Morris Intl Inc Com	Common Stock	75,461	75,715
	Pinnacle West Cap Corp Com	Common Stock	42,982	38,330
	Pulte Group Inc Com	Common Stock	50,260	65,905
	Quest Diagnostics Inc Com	Common Stock	36,821	59,688
	Raytheon Technologies Corp Com	Common Stock	41,142	61,963
	Renaissancere Hldgs Ltd Com	Common Stock	51,979	59,943
	Shell Plc Spon Adr B	Common Stock	97,661	111,063
	State Str Corp Com	Common Stock	41,251	66,681
	Syneos Health Inc Cl A	Common Stock	51,568	63,456
	T-Mobile Us Inc Com	Common Stock	25,010	31,199
	Takeda Pharmaceutical Co Ltd	Common Stock	19,538	19,559
	Tripadvisor Inc Com	Common Stock	65,634	49,586
	Vertex Pharmaceuticals Inc Com	Common Stock	96,035	97,063
	Viasat Inc Com	Common Stock	92,441	90,728
	Walmart Inc Com	Common Stock	100,065	115,173
	Wells Fargo Co New Com	Common Stock	85,737	110,642
	Abb Ltd Sponsored Adr	Common Stock	30,483	46,262
	Adidas Ag Adr	Common Stock	30,183	30,384
	Air Liquide Adr	Common Stock	24,366	25,908
	Alibaba Group Hldg Ltd Sponsored Ads	Common Stock	15,362	14,730
	Assicurazioni Generali Spa Unsponsor Adr	Common Stock	14,629	15,874
	Astrazeneca Plc Sponsored Adr	Common Stock	19,357	21,844
	Billibill Inc Spons Ads Rep Z	Common Stock	20,521	10,718
	Boise Inc Com	Common Stock	11,473	11,755
	Canadian Pac Ry Ltd Com	Common Stock	26,182	39,063
	China Longyuan Power Group Unsponsor Adr	Common Stock	16,280	18,040
	China Merchants Bk Co Ltd Adr	Common Stock	29,935	44,389
	Citic Securities Co Ltd Adr	Common Stock	8,631	8,055
	Cme Group Inc Com	Common Stock	25,969	34,269
	Crh Plc Adr	Common Stock	11,129	11,616
	E On Se Sponsored Adr	Common Stock	26,116	31,560
	Electricite De France Unsponsor Adr	Common Stock	12,017	13,586
	Teledyne Technologies Inc Com	Common Stock	94,075	105,727
	Teleperformance Unsponsor ADR	Common Stock	36,222	44,761
	Tencent Holdings Limited Unspn ADR	Common Stock	32,779	36,962
	Terumo Corp ADR	Common Stock	41,760	47,034
	Tesla Inc Com	Common Stock	19,163	19,022
	Texas Instrs Inc Com	Common Stock	24,932	29,590
	Tokio Marine Holdings Inc ADR	Common Stock	35,901	38,703
	Toro Co Com	Common Stock	113,305	132,980
	Totalenergies Se Sponsored ADS	Common Stock	35,270	44,168
	Toyota Motor Corp ADS	Common Stock	33,527	43,360
	Transunion Com	Common Stock	9,691	12,688
	Travis Perkins Plc Sponsored Adr Ne	Common Stock	23,607	24,574
	Ubs Group Ag Shs	Common Stock	43,771	50,501
	Ucb S A Unsponsor ADR	Common Stock	13,528	12,509
	Ulta Beauty Inc Com	Common Stock	22,041	25,565
	Unilever Plc Spon ADR New	Common Stock	56,916	58,362
	Union Pac Corp Com	Common Stock	22,445	24,941
	Us Bancorp Del Com New	Common Stock	11,519	16,514
	Vail Resorts Inc Com	Common Stock	18,089	19,346
	Vantage Towers Ag Unsponsor ADR	Common Stock	7,719	8,514
	Veeva Sys Inc Cl A Com	Common Stock	7,351	9,964
	Vertex Pharmaceuticals Inc Com	Common Stock	22,881	22,619
	Visa Inc Com Cl A	Common Stock	6,170	6,501
	Waste Mgmt Inc Del Com	Common Stock	15,221	16,857
	Watts Water Technologies Inc Cl A	Common Stock	103,199	172,617
	Weir Group Plc Sponsored ADR	Common Stock	35,228	38,056
	Willis Towers Watson Plc Ltd Shs	Common Stock	27,389	35,624
	Worldline Sa Unsponsor ADR	Common Stock	9,860	5,768
	Yum China Hldgs Inc Com	Common Stock	8,647	7,426
	Z Holdings Corporation Unsponsor ADS	Common Stock	27,072	40,676
	Zoetis Inc Cl A	Common Stock	6,019	9,273
	Zurich Insurance Group Ag Sponsored ADR	Common Stock	8,629	10,032
Mutual Funds				
	Blackrock High Yield Bond Portfolio Institutional Shares	Mutual Fund	58,595	58,496
	Voya Funds High Yeld Bond I	Mutual Fund	58,233	58,209
	Jpmorgan Tr li High Yld Fd Selc	Mutual Fund	58,805	58,459

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Navigator Tactical Fixed Income Fund Class I	Mutual Fund	1,246,088	1,200,492
	Northern Lights Tr Sierra Tactical Bond I	Mutual Fund	951,454	926,407
	Principal Fds Inc. High Yield Fd Institutional CI	Mutual Fund	58,612	58,508
				<u>17,789,250</u>

* Denotes party-in-interest.

See Independent Auditor's Report.

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Bond Exchange Traded Funds			
	IShares 0-5 Year High Yield Corporate Bond ETF	Bond ETF	152,261	150,985
	IShares Fallen Angels USD Bond ETF	Bond ETF	121,883	122,667
	SPDR Bloomberg High Yield Bond ETF	Bond ETF	294,081	294,768
	SPDR Bloomberg Short Term High Yield Bond ETF	Bond ETF	152,301	150,872
	Vaneck Fallen Angel High Yield Bond ETF	Bond ETF	124,041	121,198
	X-Trackers Usd High Yield Corporate Bond ETF	Bond ETF	296,653	294,218
	Cash, Interest Bearing			
*	TD Ameritrade	TD Ameritrade US FDIC	814	814
*	TD Ameritrade	FDIC Insured Deposit Account IDA12 Not Covered By SIPC	618,140	618,140
	Common Stock			
	3M Co Com	Common Stock	22,166	22,737
	Abbvie Inc Com	Common Stock	66,043	76,907
	Activision Blizzard Inc Com	Common Stock	53,077	55,752
	Acushnet Hldgs Corp Com	Common Stock	127,575	175,217
	Adidas Ag ADR	Common Stock	50,352	49,536
	Adobe Systems Incorporated Com	Common Stock	26,629	34,591
	Aena Sme S A Unsponsored ADR	Common Stock	10,523	9,199
	Aercap Holdings Nv Shs	Common Stock	32,690	39,775
	Aia Group Ltd Sponsored ADR	Common Stock	9,835	9,960
	Aia Group Ltd Sponsored ADR	Common Stock	33,637	37,945
	Air Liquide ADR	Common Stock	8,727	9,764
	Air Liquide ADR	Common Stock	27,294	36,579
	Airbus Se Unsponsored ADR	Common Stock	9,129	10,147
	Alexandria Real Estate Eq Inc Com	Common Stock	41,295	66,442
	Align Technology Inc Com	Common Stock	11,038	18,401
	Alliant Energy Corp Com	Common Stock	45,653	54,217
	Alphabet Inc Cap Stk Cl A	Common Stock	8,747	23,176
	Alphabet Inc Cap Stk Cl A	Common Stock	35,558	84,014
	Alphabet Inc Cap Stk Cl C	Common Stock	32,763	83,914
	Amadeus It Group S A Unsponsored ADS	Common Stock	13,363	13,409
	Amazon Com Inc Com	Common Stock	55,256	76,690
	American Intl Group Inc Com New	Common Stock	42,330	65,844
	Anthem Inc Com	Common Stock	57,382	90,390
	Aon Plc Shs Cl A	Common Stock	25,047	52,598
	Apple Inc Com	Common Stock	66,101	155,729
	Aptargroup Inc Com	Common Stock	41,974	46,175
	Arkema Spon ADR	Common Stock	24,561	31,752
	Artisan Partners Asset Mgmt In Cl A	Common Stock	69,722	83,799
	Asml Holding N V N Y Registry Shs	Common Stock	23,000	35,826
	Aspen Technology Inc Com	Common Stock	117,269	145,960
	Assa Abloy Ab ADR	Common Stock	54,249	65,753
	Astrazeneca Plc Sponsored ADR	Common Stock	49,532	50,153
	Atrion Corp Com	Common Stock	55,964	59,212
	Autodesk Inc Com	Common Stock	7,481	6,467
	Autohome Inc Sp ADS Rp Cl A	Common Stock	197,035	60,552
	Autoliv Inc Com	Common Stock	73,182	81,487
	Autozone Inc Com	Common Stock	19,677	29,350
	Bae Systems Plc Sponsored ADR	Common Stock	11,598	10,931
	Baker Hughes Company Cl A	Common Stock	76,327	90,249
	Barclays Plc ADR	Common Stock	11,744	11,727
	Bhp Group Plc Sponsored ADR	Common Stock	49,589	68,317
	Bio-Techne Corp Com	Common Stock	4,483	9,312
	Booz Allen Hamilton Hldg Corp Cl A	Common Stock	9,928	9,581
	Brenntag Se Unsponsord ADR	Common Stock	47,177	61,637
	Broadcom Inc Com	Common Stock	28,048	48,575
	Bunzl Plc Spon ADR New	Common Stock	15,351	17,110
	Bunzl Plc Spon ADR New	Common Stock	68,417	86,225
	Capgemini S E Unsponsored ADR	Common Stock	7,144	14,388
	Carlisle Cos Inc Com	Common Stock	8,670	16,872
	Carlsberg As Sponsored ADR	Common Stock	8,842	11,701
	Carters Inc Com	Common Stock	14,090	14,879
	Cbre Group Inc Cl A	Common Stock	10,508	10,851
	Charter Communications Inc New Cl A	Common Stock	16,104	14,343
	Chegg Inc Com	Common Stock	21,730	8,350
	Cheniere Energy Inc Com New	Common Stock	14,537	41,886
	Citigroup Inc Com New	Common Stock	68,624	79,594
	Clearwater Analytics Hldgs Inc Cl A	Common Stock	43,090	42,950
	Coca Cola Co Com	Common Stock	51,939	60,690
	Cognex Corp Com	Common Stock	14,372	12,908
	Comcast Corp New Cl A	Common Stock	47,754	55,262
	Compagnie De St Gobain Unsponsord ADR	Common Stock	6,357	10,678
	Compass Group Plc Sponsored ADR	Common Stock	12,808	13,657
	Crh Plc ADR	Common Stock	71,304	94,987
	Davita Inc Com	Common Stock	4,570	6,143

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Dbx Group Holdings Ltd Sponsored ADR	Common Stock	8,405	11,489
	Dbx Group Holdings Ltd Sponsored ADR	Common Stock	46,069	55,300
	Deckers Outdoor Corp Com	Common Stock	8,513	14,286
	Deutsche Boerse Ag Unsponsor ADR	Common Stock	27,494	31,194
	Deutsche Post Ag Sponsored ADR	Common Stock	7,646	10,830
	Diageo Plc Spon ADR New	Common Stock	44,097	54,375
	Discover Finl Svcs Com	Common Stock	23,422	60,669
	Donaldson Inc Com	Common Stock	45,089	56,534
	Dril-Quip Inc Com	Common Stock	56,587	31,764
	Dropbox Inc Cl A	Common Stock	12,915	11,632
	Electronic Arts Inc Com	Common Stock	8,816	10,420
	Emcor Group Inc Com	Common Stock	130,321	190,066
	Enbridge Inc Com	Common Stock	14,907	15,319
	Endesa S A Un-sponsored ADR	Common Stock	16,489	17,614
	Enel Societa Per Azioni Unsponsor ADR	Common Stock	16,503	16,915
	Entain Plc Un-sponsored Ads	Common Stock	10,655	13,510
	Ericsson Adr B Sek 10	Common Stock	34,254	41,708
	Exelixis Inc Com	Common Stock	6,310	5,685
	F5 Inc Com	Common Stock	7,753	11,746
	Factset Resh Sys Inc Com	Common Stock	94,128	144,831
	Fair Isaac Corp Com	Common Stock	7,574	6,505
	Fanuc Corporation ADR	Common Stock	11,903	11,859
	Ferguson Plc New Shs	Common Stock	31,330	64,042
	Ferrovial Sa Un-sponsored ADR	Common Stock	31,235	39,501
	First Hawaiian Inc Com	Common Stock	115,217	150,698
	Fleetcor Technologies Inc Com	Common Stock	10,257	8,282
	Fortinet Inc Com	Common Stock	5,957	17,251
	Fresenius Med Care AG&Co KgaA Sponsored ADR	Common Stock	9,786	8,569
	Fti Consulting Inc Com	Common Stock	153,568	218,010
	Fujitsu Ltd Un-sponsored ADR	Common Stock	52,201	54,335
	Gartner Inc Com	Common Stock	6,564	13,373
	Godaddy Inc Cl A	Common Stock	12,164	13,832
	Graco Inc Com	Common Stock	125,444	159,466
	Hdfc Bank Ltd Sponsored ADS	Common Stock	29,062	32,014
	Heineken Nv Sponsored ADR L1	Common Stock	69,029	76,060
	Hellofresh Se Un-sponsored ADS	Common Stock	20,082	19,374
	Henry Jack & Assoc Inc Com	Common Stock	55,745	61,786
	Hershey Co Com	Common Stock	12,948	19,540
	Hitachi Limited ADR 2 Com	Common Stock	7,440	10,837
	Hitachi Limited ADR 2 Com	Common Stock	24,380	21,891
	Iberdrola Sa Spon ADR	Common Stock	11,918	11,897
	Iberdrola Sa Spon ADR	Common Stock	31,215	36,335
	Infineon Technologies Ag Sponsored ADR	Common Stock	26,695	42,274
	Infosys Ltd Sponsored ADR	Common Stock	32,022	53,683
	Ing Groep N.V. Sponsored ADR	Common Stock	34,645	35,176
	Insulet Corp Com	Common Stock	14,842	13,304
	Intesa Sanpaolo S P A Sponsored ADR	Common Stock	34,329	35,486
	Julius Baer Group Ltd Unsponsor ADR	Common Stock	8,109	10,585
	Julius Baer Group Ltd Unsponsor ADR	Common Stock	24,344	30,305
	Kbc Group Nv Un-sponsored ADR	Common Stock	9,099	11,206
	Kbc Group Nv Un-sponsored ADR	Common Stock	19,158	21,938
	Kering S A Un-sponsored ADR	Common Stock	70,552	76,162
	Kerry Group Plc Sponsored ADR	Common Stock	50,242	53,763
	Kia Corp Com New	Common Stock	11,353	11,613
	Kone Oyj Unsponsor ADR	Common Stock	15,228	17,196
	Koninklijke Philips N V Ny Regis Shs New	Common Stock	14,559	11,681
	Koninklijke Philips N V Ny Regis Shs New	Common Stock	49,208	43,262
	Kuehne & Nagel Intl Ag Unsponsor ADR	Common Stock	21,309	37,565
	Landstar Sys Inc Com	Common Stock	155,465	160,402
	Lattice Semiconductor Corp Com	Common Stock	11,122	10,788
	Lauder Estee Cos Inc Cl A	Common Stock	9,886	17,399
	Lci Inds Com	Common Stock	78,363	77,000
	Linde Plc Shs	Common Stock	25,596	44,689
	Lloyds Banking Group Plc Sponsored ADR	Common Stock	30,200	29,674
	London Stk Exchange Group Un-sponsored ADR	Common Stock	10,293	8,917
	London Stk Exchange Group Un-sponsored ADR	Common Stock	62,577	64,141
	Lonza Group Ag Un-sponsored ADR	Common Stock	26,118	40,999
	Lvmh Moet Hennessy Lou Vuitton ADR	Common Stock	24,455	42,699
	Manhattan Associates Inc Com	Common Stock	90,938	162,954
	Mastercard Incorporated Cl A	Common Stock	22,727	45,634
	Mastercard Incorporated Cl A	Common Stock	32,334	39,166
	Meituan Un-sponsored ADS	Common Stock	23,605	32,431
	Merck KgaA Sponsored ADR	Common Stock	7,734	15,526
	Meta Platforms Inc Cl A	Common Stock	45,036	69,288
	Microsoft Corp Com	Common Stock	74,630	185,649
	Mitsubishi Ufj Finl Group Inc Sponsored ADS	Common Stock	37,479	40,311
	Moelis & Co Cl A	Common Stock	72,372	117,706
	Moodys Corp Com	Common Stock	11,936	11,717

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Motorola Solutions Inc Com New	Common Stock	14,169	23,638
	Murata Manufacturing Co Ltd Un-sponsored ADR	Common Stock	7,753	11,112
	Neurocrine Biosciences Inc Com	Common Stock	21,811	18,823
	Nintendo Ltd ADR	Common Stock	29,308	36,189
	Nio Inc Spon ADS	Common Stock	15,648	12,197
	Nitori Holdings Co Ltd Un-sponsored ADS	Common Stock	35,268	30,626
	Nordea Bk Abp Med Term Nts Sponsored ADS	Common Stock	9,105	11,071
	Nordea Bk Abp Med Term Nts Sponsored ADS	Common Stock	29,915	35,169
	Novartis Ag Sponsored ADR	Common Stock	61,500	66,390
	Novocure Ltd Ord Shs	Common Stock	11,102	6,232
	Nvidia Corporation Com	Common Stock	30,180	50,881
	Nxp Semiconductors N V Com	Common Stock	61,243	85,190
	Orange Sponsored ADR	Common Stock	14,524	14,548
	Palo Alto Networks Inc Com	Common Stock	6,581	15,033
	Pernod Ricard Sa Sponsored ADR	Common Stock	8,647	13,041
	Pernod Ricard Sa Sponsored ADR	Common Stock	47,541	63,994
	Pricesmart Inc Com	Common Stock	68,492	62,926
	Primerica Inc Com	Common Stock	127,240	157,715
	Progressive Corp Com	Common Stock	9,905	10,881
	Prudential Plc ADR	Common Stock	51,467	47,754
	Public Storage Com	Common Stock	10,039	12,735
	Qiagen Nv Shs New	Common Stock	44,958	47,688
	Rbc Bearings Inc Com	Common Stock	76,392	114,719
	Reckitt Benckiser Grp Plc Sponsored ADR	Common Stock	14,253	14,578
	Recruit Hldgs Co Ltd Un-sponsored ADR	Common Stock	23,248	42,021
	Relx Plc Sponsored ADR	Common Stock	60,271	83,449
	Renesas Electronics Corp Un-sponsored ADR	Common Stock	20,890	22,295
	Rightmove Plc Un-sponsored ADR	Common Stock	133,214	179,305
	Rightmove Plc Un-sponsored ADR	Common Stock	18,815	26,210
	Rli Corp Com	Common Stock	70,517	81,609
	Roche Hldg Ltd Sponsored ADR	Common Stock	10,716	15,610
	Roche Hldg Ltd Sponsored ADR	Common Stock	71,919	91,957
	Roche Hldg Ltd Sponsored ADR	Common Stock	21,019	25,638
	Royal DSM N V Spon ADR	Common Stock	24,294	27,343
	Safran Spon ADR	Common Stock	27,239	25,329
	Sap Se Spon ADR	Common Stock	12,529	15,132
	Sap Se Spon ADR	Common Stock	59,935	70,756
	Schneider Electric Se Un-sponsored ADR	Common Stock	43,781	71,009
	Schneider Electric Se Un-sponsored ADR	Common Stock	18,076	33,485
	Service Corp Intl Com	Common Stock	10,426	11,571
	Servicenow Inc Com	Common Stock	19,254	27,263
	Sgs Sa Un-sponsored ADR	Common Stock	27,412	35,004
	Shenzhen Intl Group Hldgs Ltd Un-sponsored ADR	Common Stock	47,872	43,814
	Siemens A G Sponsored ADR	Common Stock	9,523	12,124
	Siemens Energy Ag Un-sponsored ADR	Common Stock	16,096	12,081
	Sika Ag Un-sponsored ADR	Common Stock	17,030	40,105
	Simpson Mfg Inc Com	Common Stock	129,184	196,645
	Smith & Nephew Plc Spdn ADR New	Common Stock	9,495	8,759
	Smith & Nephew Plc Spdn ADR New	Common Stock	42,761	39,398
	Smurfit Kappa Plc Dublin Un-sponsored ADR	Common Stock	52,069	66,054
	Snap On Inc Com	Common Stock	7,800	7,538
	Sonova Holding Ag Un-sponsored ADR	Common Stock	31,683	44,128
	Sony Group Corporation Sponsored ADR	Common Stock	13,819	16,811
	Sony Group Corporation Sponsored ADR	Common Stock	64,687	73,818
	Sony Group Corporation Sponsored ADR	Common Stock	22,462	35,139
	Sse Plc Sponsored ADR	Common Stock	11,427	11,368
	Starbucks Corp Com	Common Stock	14,212	14,504
	Subaru Corp Un-sponsored ADR	Common Stock	22,214	20,870
	Taiwan Semiconductor Mfg Ltd Sponsored ADS	Common Stock	7,247	11,790
	Taiwan Semiconductor Mfg Ltd Sponsored ADS	Common Stock	36,922	62,561
	Taiwan Semiconductor Mfg Ltd Sponsored ADS	Common Stock	26,226	38,018
	Target Corp Com	Common Stock	14,596	24,070
	Technopro Hldgs Inc Sponsored ADS	Common Stock	43,770	53,908
	Techtronic Inds Ltd Sponsored ADR	Common Stock	70,472	100,195
	Dominion Energy Inc Com	Common Stock	58,589	61,041
	Dupont De Nemours Inc Com	Common Stock	48,572	52,669
	Eaton Corp Plc Shs	Common Stock	33,027	65,153
	Every Inc Com	Common Stock	37,981	49,605
	First Horizon Corporation Com	Common Stock	48,075	55,408
	Fiserv Inc Com	Common Stock	68,993	85,315
	General Dynamics Corp Com	Common Stock	88,972	120,913
	General Mtrs Co Com	Common Stock	54,182	88,883
	GlaxoSmithKline Plc Sponsored ADR	Common Stock	71,137	82,908
	Globe Life Inc Com	Common Stock	55,619	67,197
	Hess Corp Com	Common Stock	26,451	46,935
	Horizon Therapeutics Pub L Shs	Common Stock	73,355	86,424
	Hubbell Inc Com	Common Stock	26,313	36,656
	Intel Corp Com	Common Stock	42,936	38,059

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	International Business Machs Com	Common Stock	42,131	39,964
	Jpmorgan Chase & Co Com	Common Stock	69,037	126,047
	Kkr & Co Inc Com	Common Stock	79,573	90,145
	Las Vegas Sands Corp Com	Common Stock	73,947	49,045
	Medtronic Plc Shs	Common Stock	62,064	61,346
	Morgan Stanley Com New	Common Stock	24,770	45,841
	Nortonlifelock Inc Com	Common Stock	56,365	70,536
	Nvent Electric Plc Shs	Common Stock	54,775	100,320
	Olin Corp Com Par \$1	Common Stock	36,644	44,520
	Oracle Corp Com	Common Stock	74,804	105,437
	Philip Morris Intl Inc Com	Common Stock	75,461	75,715
	Pinnacle West Cap Corp Com	Common Stock	42,982	38,330
	Pulte Group Inc Com	Common Stock	50,260	65,905
	Quest Diagnostics Inc Com	Common Stock	36,821	59,688
	Raytheon Technologies Corp Com	Common Stock	41,142	61,963
	Renaissancere Hldgs Ltd Com	Common Stock	51,979	59,943
	Shell Plc Spon Adr B	Common Stock	97,661	111,063
	State Str Corp Com	Common Stock	41,251	66,681
	Syneos Health Inc Cl A	Common Stock	51,568	63,456
	T-Mobile Us Inc Com	Common Stock	25,010	31,199
	Takeda Pharmaceutical Co Ltd	Common Stock	19,538	19,559
	Tripadvisor Inc Com	Common Stock	65,634	49,586
	Vertex Pharmaceuticals Inc Com	Common Stock	96,035	97,063
	Viasat Inc Com	Common Stock	92,441	90,728
	Walmart Inc Com	Common Stock	100,065	115,173
	Wells Fargo Co New Com	Common Stock	85,737	110,642
	Abb Ltd Sponsored Adr	Common Stock	30,483	46,262
	Adidas Ag Adr	Common Stock	30,183	30,384
	Air Liquide Adr	Common Stock	24,366	25,908
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	Crh Plc Adr	Common Stock	11,129	11,616
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	Electricite De France Unsponsor Adr	Common Stock	12,017	13,586
	Teledyne Technologies Inc Com	Common Stock	94,075	105,727
	Teleperformance Unsponsor ADR	Common Stock	36,222	44,761
	Tencent Holdings Limited Unspn ADR	Common Stock	32,779	36,962
	Terumo Corp ADR	Common Stock	41,760	47,034
	Tesla Inc Com	Common Stock	19,163	19,022
	Texas Instrs Inc Com	Common Stock	24,932	29,590
	Tokio Marine Holdings Inc ADR	Common Stock	35,901	38,703
	Toro Co Com	Common Stock	113,305	132,980
	Totalenergies Se Sponsored ADS	Common Stock	35,270	44,168
	Toyota Motor Corp ADS	Common Stock	33,527	43,360
	Transunion Com	Common Stock	9,691	12,688
	Travis Perkins Plc Sponsored Adr Ne	Common Stock	23,607	24,574
	Ubs Group Ag Shs	Common Stock	43,771	50,501
	Ucb S A Unsponsor ADR	Common Stock	13,528	12,509
	Ulta Beauty Inc Com	Common Stock	22,041	25,565
	Unilever Plc Spon ADR New	Common Stock	56,916	58,362
	Union Pac Corp Com	Common Stock	22,445	24,941
	Us Bancorp Del Com New	Common Stock	11,519	16,514
	Vail Resorts Inc Com	Common Stock	18,089	19,346
	Vantage Towers Ag Unsponsor ADR	Common Stock	7,719	8,514
	Veeva Sys Inc Cl A Com	Common Stock	7,351	9,964
	Vertex Pharmaceuticals Inc Com	Common Stock	22,881	22,619
	Visa Inc Com Cl A	Common Stock	6,170	6,501
	Waste Mgmt Inc Del Com	Common Stock	15,221	16,857
	Watts Water Technologies Inc Cl A	Common Stock	103,199	172,617
	Weir Group Plc Sponsored ADR	Common Stock	35,228	38,056
	Willis Towers Watson Plc Ltd Shs	Common Stock	27,389	35,624
	Worldline Sa Unsponsor ADR	Common Stock	9,860	5,768
	Yum China Hldgs Inc Com	Common Stock	8,647	7,426
	Z Holdings Corporation Unsponsor ADS	Common Stock	27,072	40,676
	Zoetis Inc Cl A	Common Stock	6,019	9,273
	Zurich Insurance Group Ag Sponsored ADR	Common Stock	8,629	10,032
Mutual Funds				
	Blackrock High Yield Bond Portfolio Institutional Shares	Mutual Fund	58,595	58,496
	Voya Funds High Yeld Bond I	Mutual Fund	58,233	58,209
	Jpmorgan Tr li High Yld Fd Selc	Mutual Fund	58,805	58,459

Rocla Concrete Tie, Inc. Retirement Savings Plan

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

EIN # 76-0208515, #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Navigator Tactical Fixed Income Fund Class I	Mutual Fund	1,246,088	1,200,492
	Northern Lights Tr Sierra Tactical Bond I	Mutual Fund	951,454	926,407
	Principal Fds Inc. High Yield Fd Institutional CI	Mutual Fund	58,612	58,508
				<u>17,789,250</u>

* Denotes party-in-interest.

See Independent Auditor's Report.