

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: <div>☐ a multiemployer plan</div> <div>☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</div> <div>☒ a single-employer plan</div> <div>☐ a DFE (specify) _____</div>
B	This return/report is: <div>☐ the first return/report</div> <div>☐ the final return/report</div> <div>☒ an amended return/report</div> <div>☐ a short plan year return/report (less than 12 months)</div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div>☒ Form 5558</div> <div>☐ automatic extension</div> <div>☐ the DFVC program</div> <div>☐ special extension (enter description)</div>
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 CIRCON ENVIRONMENTAL 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1998
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) INTERGULF CORPORATION 428 TX 146S LAPORTE, TX 77571
2b	Employer Identification Number (EIN) 76-0275809
2c	Plan Sponsor's telephone number 281-474-4210
2d	Business code (see instructions) 424700

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2023	CHRISTIE HAZEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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	5 591
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 517 6a(2) 536 6b 4 6c 112 6d 652 6e 0 6f 652 6g 521 6h 111
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2S 2T 3B 3D 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
--	--	--

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan CIRCON ENVIRONMENTAL 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERGULF CORPORATION	D Employer Identification Number (EIN) 76-0275809

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.
--------	---	--

1 Coverage Information:

(a) Name of insurance carrier EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(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
84-0467907	68322	942631-01	171	01/01/2022	12/31/2022

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

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(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	911592
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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 ▶ **GROUP ANNUITY CONTRACT**

b	Balance at the end of the previous year	7b	883970
----------	---	-----------	--------

c	Additions: (1) Contributions deposited during the year	7c(1)	235449
	(2) Dividends and credits	7c(2)	0
	(3) Interest credited during the year	7c(3)	7616
	(4) Transferred from separate account	7c(4)	832615
	(5) Other (specify below)	7c(5)	28574

▶ **LOAN PAYMENTS; FORFEITURES**

(6) Total additions	7c(6)	1104254
---------------------------	--------------	---------

d	Total of balance and additions (add lines 7b and 7c(6))	7d	1988224
----------	--	-----------	---------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	725724
(2) Administration charge made by carrier	7e(2)	1738
(3) Transferred to separate account	7e(3)	349170
(4) Other (specify below)	7e(4)	0

(5) Total deductions	7e(5)	1076632
----------------------------	--------------	---------

f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	911592
----------	--	-----------	--------

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.	10b	
Specify nature of costs.		

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. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan CIRCON ENVIRONMENTAL 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERGULF CORPORATION	D Employer Identification Number (EIN) 76-0275809	

Part I	Service Provider Information (see instructions)
--------	---

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

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

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

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

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

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

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

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

(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)

SECURITIES AMERICA ADVISORS INC

12325 PORT GRACE BLVD
LAVISTA, NE 68128

(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?
27	INVESTMENT ADVISOR	43233	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	40811	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	8124	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

TD AMERITRADE, INC.

200 S. 108TH AVENUE
OMAHA, NE 68154

(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?
33	BROKERAGE SERVICES	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

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

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

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
TD AMERITRADE, INC.	33	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
OPEN BROKERAGE WINDOW 200 S. 108TH AVENUE OMAHA, NE 68154	INCOME FROM MARKET PER QUALIFIED TRADE, BPS ON SWEEP FUNDS, AND MUTUAL FUND FEES DISCLOSED IN TD AMERITRADES 408(B)(2)	
(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 D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2022</div> This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan CIRCON ENVIRONMENTAL 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 INTERGULF CORPORATION	D Employer Identification Number (EIN) 76-0275809	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MODERATE 2025 RI		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 47-2285799-214	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1260418
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MODERATE 2035 RI		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 47-2478524-217	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3804386
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MODERATE 2045 RI		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 47-2516187-220	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2300357
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MODERATE 2055 RI		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 47-2563528-223	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 905562
a Name of MTIA, CCT, PSA, or 103-12 IE: FLEXPATH MODERATE RETIRE RI		
b Name of sponsor of entity listed in (a): AST WILMINGTON TRUST		
c EIN-PN 47-2248665-211	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 473626
a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED CAP PRESERAVATION FUND		
b Name of sponsor of entity listed in (a): FEDERATED INVESTORS		
c EIN-PN 22-2712853-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>CIRCON ENVIRONMENTAL 401(K) PROFIT SHARING 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>INTERGULF CORPORATION</u>		D Employer Identification Number (EIN) <u>76-0275809</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(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)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	392614	435584
(9) Value of interest in common/collective trusts.....	1c(9)	5926209	8744349
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	5953051	7149038
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	883970	911592
(15) Other	1c(15)	97452	47905

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	13253296	17288468

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	13253296	17288468
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	483574	
(B) Participants	2a(1)(B)	1863795	
(C) Others (including rollovers)	2a(1)(C)	104218	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2451587
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	22208	
(F) Other	2b(1)(F)	7616	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		29824
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	159633	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		159633
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-1693880
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1614048
c Other income	2c		-49547
d Total income. Add all income amounts in column (b) and enter total	2d		-716431
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2893910	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2893910
f Corrective distributions (see instructions)	2f		13096
g Certain deemed distributions of participant loans (see instructions)	2g		40735
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	82544	
(3) Investment advisory and management fees	2i(3)	9624	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		92168
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3039909
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3756340
l Transfers of assets:			
(1) To this plan	2l(1)		7791512
(2) From this plan	2l(2)		0

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: ROBERTSON & ROBERTSON

(2) EIN: 26-1631123

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		273921

	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.)		X	
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.)		X	
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.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
4e	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?		X	
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?		X	
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 _____.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan CIRCON ENVIRONMENTAL 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERGULF CORPORATION		D Employer Identification Number (EIN) 76-0275809
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): 84-1455663		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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 _____

Circon Environmental 401(k) Profit Sharing Plan

*Financial Statements and Supplemental Information
December 31, 2022 (in Liquidation) and 2021 (ongoing)*

Table of Contents
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

	Page(s)
Independent Auditor’s Report.....	3
 Financial Statements	
Statements of Net Assets Available for Benefits.....	6
Statement of Changes in Net Assets Available for Benefits	7
Notes to Financial Statements.....	8
 Supplemental Schedules	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	19
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	20

Note: All other schedules required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted since they are either not applicable or the information required therein has been included in the financial statements or notes thereto.

Independent Auditor's Report

To the Trustees and Plan Administrator of the Circon Environmental 401(k) Profit Sharing Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of Circon Environmental 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 (In Liquidation) and 2021 (ongoing), and the related statement of changes in net assets available for benefits for the year ended December 31, 2022 (In Liquidation), and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 (In Liquidation) and 2021 (ongoing), and for the year ended December 31, 2022 (In Liquidation), stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("U.S. 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 Circon Environmental 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Circon Environmental 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Circon Environmental 401(k) Profit Sharing 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 Circon Environmental 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, as of December 31, 2022 (In Liquidation) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Emphasis of Matter - Plan Termination and Use of Liquidation Basis of Accounting

As described in Note A to the financial statements, the Plan Sponsor of the Circon Environmental 401(k) Profit Sharing Plan elected to terminate the Plan effective April 30, 2023 and determined liquidation is imminent. As a result, the Plan adopted the liquidation basis of accounting in presenting the 2022 financial statements in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

ROBERTSON & ROBERTSON, PLLC.

Robertson & Robertson, PLLC
Houston, Texas
October 11, 2023

Statements of Net Assets Available for Benefits
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

	<u>12/31/2022</u>	<u>12/31/2021</u>
Assets:		
Investments, at fair value	\$ 15,941,292	\$ 11,976,712
Investments, at contract value	911,592	883,970
Total investments	<u>16,852,884</u>	<u>12,860,682</u>
Contributions receivable:		
Other receivable	65,679	-
Notes receivable from participants	451,400	392,614
Total contributions receivable	<u>517,079</u>	<u>392,614</u>
Total assets	17,369,963	13,253,296
Liabilities:		
Excess contributions payable to participants	<u>28,288</u>	<u>11,055</u>
Total liabilities	28,288	11,055
Net assets available for benefits	<u><u>\$ 17,341,675</u></u>	<u><u>\$ 13,242,241</u></u>

The accompanying notes are an integral part of these financial statements

Statement of Changes in Net Assets Available for Benefits
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation)

	<u>12/31/2022</u>
Additions:	
Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation (depreciation) in fair value of investments	\$ (3,307,928)
Interest and dividends	167,249
Other	(49,548)
Total investment income	<u>(3,190,227)</u>
Interest from notes receivable from participants	22,208
Contributions:	
Participants' contributions	1,835,508
Employer contributions	483,574
Rollovers	104,218
Corrective contributions	65,679
Total contributions	<u>2,488,979</u>
Total additions	(679,040)
Deductions:	
Deductions from net assets attributed to:	
Benefits paid to participants	2,893,910
Administrative expenses	92,168
Deemed distributions	24,918
Corrective distributions	2,041
Total deductions	<u>3,013,037</u>
Transfers in (out)	7,791,511
Net increase (decrease)	4,099,434
Net assets available for benefits, beginning of year	13,242,241
Net assets available for benefits, end of year	<u><u>\$ 17,341,675</u></u>

The accompanying notes are an integral part of these financial statements

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

Note A – Description of the plan

The following brief description of the Circon Environmental 401(k) Profit Sharing Plan (the “Plan”) is provided for general information purposes only. The Plan is sponsored by Intergulf Corporation (the “Plan Sponsor” or “Company”). Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

Plan Termination

The Plan Sponsor of the Circon Environmental 401(k) Profit Sharing Plan elected to terminate the Plan effective April 30, 2023. As a result, all participants with an account balance remaining in the Plan became fully vested in all contribution sources, regardless of status or years of vested service. The Plan’s termination on April 30, 2023 closed the Plan to new participants and ceased employee and employer contributions into the Plan.

The Company determined that the liquidation of the Plan was imminent due to the decision to terminate the Plan and therefore adopted the liquidation basis of accounting in presenting the 2022 financial statements in accordance with accounting principles generally accepted in the United States of America. The application of the liquidation basis of accounting did not have a material impact on the Plan’s financial statements.

General

Prior to Plan’s termination, the Plan was a contributory, defined contribution 401(k) that provided retirement savings benefits to eligible employees of the Company through voluntary contributions by employees and discretionary matching and nonelective contributions by the Company. The Plan, which commenced effective January 1, 1998 and was amended and restated effective January 1, 2022, covered substantially all employees of the Company. Participation in the Plan was voluntary. Employees were eligible to participate in the Plan after the completion of sixty (60) days of service and the attainment of age twenty-one (21). An employee’s entry date was the first day of the month coinciding with or next following the date eligibility requirements were satisfied. Excluded from the class of eligible employees were union employees and nonresident aliens. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”) and the Internal Revenue Code (“IRC”). The Company is the designated administrator of the Plan and Empower Annuity Insurance Company of America and Empower Trust Company, LLC (collectively the “Custodian”) is the Custodian of the Plan responsible for the management and control of the Plan’s assets which are held in individual participant investment accounts.

Plan amendments

Prior to Plan’s termination, the Plan was amended and restated on January 1, 2022 to reflect recent legislative and regulatory changes set forth in IRS Notice 2017-37 (i.e., the 6-year pre-approved plan restatement cycle). In addition to the restatement, the plan was also amended to revise the normal retirement age from 65 to 59 1/2 and to include Chemtron Corporation, and Kiln Direct LLC as participating employers.

Effective September 1, 2021, the plan was amended and restated to change the plan name from Intergulf Corporation 401(k) Profit Sharing Plan to Circon Environmental 401(k) Profit Sharing Plan. Additionally, the plan was amended and restated effective June 8, 2021 to merge The Bealine Environmental Services, Inc. 401(k) Plan into the Circon Environmental 401(k) Profit Sharing Plan. The plan was also amended and restated to include service with the prior employer, Water Integrated Treatment Systems, LLC, for eligibility, vesting and allocation purposes.

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

Participant accounts

Prior to Plan's termination, each participant's account was credited with the participant's contributions and allocations of (a) discretionary matching and discretionary nonelective contributions and (b) Plan earnings (losses) and was charged with an allocation of administrative expenses. Allocations are based on the percentage which the participant's contributions, account balance, and compensation, as defined, bear to the total of all participants' contributions, account balances, and compensation, respectively. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Employee contributions

Prior to Plan's termination, participants could elect to defer a percentage or dollar amount of their eligible compensation at each pay period up to the maximum amount allowed for deferral under the Internal Revenue Code ("IRC"). The amount deferred was not subject to federal taxation to the participants until distributions were made from the Plan. Eligible participants were automatically enrolled in the Plan at 3% of their eligible compensation for each pay period unless a contrary election was made. The Plan would automatically increase elective contributions by 1% each plan year until the deferral rate reached the plan-specified maximum of 6%.

Participants who have attained age fifty (50) or older before the end of the tax year were eligible to make catch-up contributions up to the maximum amount allowed for deferral under the IRC. Participants could also designate all or a portion of their elective deferrals as Roth elective deferrals. Participants could discontinue their election to contribute at any time. Participants could also contribute eligible rollovers from other qualified defined benefit or defined contribution plans and individual retirement accounts. Additional after-tax voluntary contributions were not permitted.

Employer contributions

Prior to Plan's termination, the Company could, at its discretion, make matching contributions to the Plan in a specified amount equal to a percentage of the participant's compensation or dollar amount determined by the Plan Sponsor. During 2022 and 2021, the Company matched 50% of participant contributions up to 6% of each participant's eligible compensation contributed to the plan.

Additionally, each Plan year the Company could make discretionary nonelective contributions in amounts determined by the Company each Plan year. Discretionary nonelective contributions were allocated to eligible participants based upon the percentage of the participant's compensation to the total compensation of all eligible participants. Eligible participants who were employed on the last day of the Plan year and had received credit for 1,000 hours of service during the plan year would share in any discretionary nonelective contributions. No discretionary nonelective contributions were made during the years ended December 31, 2022 and 2021.

ERISA and the IRC provide that plans such as the Circon Environmental 401(k) Profit Sharing Plan could not discriminate in favor of highly compensated individuals. To comply with these laws, certain highly compensated individuals may receive funds in the year that contributions were made in excess of the IRC Section 401(k) limit and all earnings attributable to such contributions. At December 31, 2022 and 2021, excess contributions due to participants were \$28,288 and \$11,055, respectively.

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

Investment Options

Prior to Plan's termination, participants could direct the investment of their contributions into various investment options offered by the Plan. Investment options primarily consist of shares of registered investment companies (mutual funds), a self-directed brokerage account, collective trust funds and a group annuity contract. Participants could elect to allocate their total contributions to the various investment options in increments of 1% and could their investment options daily, subject to certain restrictions on such changes imposed by the Plan's investment funds.

Vesting

Prior to Plan's termination, participants were fully vested in their voluntary contributions plus actual earnings (losses) thereon. Vesting in the Company's discretionary matching and discretionary nonelective contributions and earnings thereon was based on years of continuous service. A year of service was defined as 1,000 hours of service during any plan year. Additionally, a participant would become fully vested in the Company's contributions account upon reaching normal retirement age or in the event of death or total and permanent disability.

The vesting schedule for Company discretionary matching contributions and discretionary nonelective contributions and earnings is determined as follows:

<u>Years of Service:</u>	<u>Percentage</u>
Less than 2	0%
2	25%
3	50%
4	75%
5	100%

The Plan Sponsor of the Circon Environmental 401(k) Profit Sharing Plan elected to terminate the Plan effective April 30, 2023. As a result, all participants with an account balance remaining in the Plan became fully vested in all contribution sources, regardless of status or years of vested service.

Forfeited accounts

Prior to Plan's termination, forfeitures were created when participants terminated employment before becoming entitled to their full benefits under the Plan. Forfeited amounts were retained in the Plan and would be used to pay administrative expenses of the Plan or to reduce future employer matching contributions for the Plan year. During 2022 and 2021, the Company applied \$600 and \$19,175, respectively, from the forfeiture balance to pay administrative expenses and \$22,346 and \$0, respectively, to reduce employer matching contributions. As of December 31, 2022 and 2021, the unallocated forfeiture balance was \$23,174 and \$20,272, respectively.

Notes Receivable from Participants

Prior to Plan's termination, participants could borrow from their accounts a minimum of \$1,000 up to a maximum equal to \$50,000 or 50% of their account balance, whichever was less. The maximum of \$50,000 was reduced by the highest outstanding loan balance the participant had under the Plan during the previous twelve-month period. No more than one (1) loan could be outstanding at any one time. The loans were secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 8.0%

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

which was consistent with local prevailing rates at the time the loans were initiated as determined by the Plan administrator. Principal and interest was paid ratably through payroll deductions. All loans had to be repaid within five (5) years, unless the loan was used to purchase a primary residence, for which loan terms would range up to fifteen (15) years.

Payment of Benefits

Prior to Plan's termination, upon retirement, disability or death, a participant was entitled to receive the full amount credited to their account. A participant (or beneficiary in case of death) could elect to receive a single lump-sum payment or periodic payments equal to the value of the participant's vested account balance equal to the value of the participant's account balance or an ad-hoc distribution of some or all of the participant's account balance. Benefits could also be paid directly to another plan which qualified under Section 401(a) of the Internal Revenue Code ("IRC"). If the participant or their beneficiary was required to take minimum distributions, benefits could be paid in a series of payments as required by the IRC. If withdrawing participants were not entitled to their entire account balance, the amounts not received were forfeited. Participants could defer receipt of distribution until a later date unless their account balance was \$5,000 or less. If the vested account balance was \$5,000 or less, the Company could direct the Custodian that any amount exceeding \$1,000 be distributed to the participant, without consent, into an IRA for their benefit. If the vested account balance was \$1,000 or less, the account would be distributed to the participant without consent as a lump-sum distribution in cash.

If an active participant had attained age fifty-nine and one-half (59½), they could elect to withdraw all or a portion of their account while still employed by the Company. Hardship distributions were available to participants who demonstrated an immediate and heavy financial need.

Administrative Expenses

Prior to Plan's termination, the Plan permitted the payment of expenses incurred in connection with the recordkeeping and administration of the Plan to be made from the Plan's assets. Expenses would generally be allocated among the accounts of all participants in the plan proportionately based on the value of the participant's account balances. Specific fees such as loan processing fees could also be charged directly to a participant's account in response to transactions requested under the Plan. Administrative expenses totaled \$92,168 and \$148,754 for the years ended December 31, 2022 and 2021, respectively.

The plan maintained a plan expense account which held revenue sharing funds the Plan received from the Custodian pursuant to a revenue-sharing arrangement entered into in 2019. On a monthly basis, revenue sharing payments received from certain of the Plan's investment options were deposited into the dedicated plan expense account. Amounts deposited in this account were used to pay qualified plan administrative expenses. During 2022 and 2021, \$43,233 and \$40,581 was used to pay Plan expenses, respectively. At December 31, 2022 and 2021, there was \$0, respectively, remaining in the plan expense account.

Note B - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been prepared on a liquidation basis, in accordance with accounting principles generally accepted in the United States of America ("GAAP"). This basis of accounting is considered appropriate when, among other things, liquidation of an entity is probable and the net realizable value of assets is reasonably determinable. Under the liquidation basis of accounting, assets are stated at their estimated net realized cash value and liabilities are stated at their anticipated settlement amounts. There were no material changes to the 2022 financial statements as a result of the change under the liquidation basis of accounting.

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Accordingly, actual results may differ from those estimates.

Contributions

Prior to Plan's termination, contributions from the Company and participants were accrued as they became obligations of the Company, as determined by the plan administrator and in the period in which they were deducted, in accordance with salary deferral agreements.

Investment valuation and income recognition

Investments are reported at fair value and are measured in accordance with ASC 820, "*Fair Value Measurements and Disclosures*" except for fully-benefit-responsive investment contracts, which are reported at contract value. Fair value is defined as 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market for the asset or liability. See Note D for discussion of fair value measurements.

As described in Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic No. 962, *Plan Accounting – Defined Contribution Pension Plans* (ASC 962), ASU 2015-12, fully benefit-responsive investment contracts held by a defined-contribution plan are required to be reported at contract value as contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As such, the Plan accounts for its fully-benefit responsive investment in Great-West Life & Annuity Insurance Company's Key Guaranteed Portfolio Fund, a group annuity contract, in accordance with FASB ASC Topic No. 962.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in value of investments includes realized gains and losses on investments bought and sold during the year and unrealized appreciation (depreciation) of investments held at year-end. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying Statement of Changes in Net Assets Available for Benefits as net appreciation (depreciation) in fair value of investments.

Payment of Benefits

Benefits paid to participants are recorded when paid. As of December 31, 2022, there were no amounts allocated to participants who elected to withdraw from the Plan but have not been paid.

Notes Receivable from Participants

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

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

Risks and uncertainties

Prior to Plan's termination, the Plan provided for various investment options in shares of registered investment companies (mutual funds), a self-directed brokerage account, collective trust funds and a group annuity contract. Investments, in general, are exposed to various risks, such as interest rate, credit and overall volatility risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Note C - Information Certified by the Custodian (Unaudited) or Investments

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Empower Annuity Insurance Company of America and Empower Trust Company, LLC (collectively the "Custodian"), except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedules.

The following information was certified as complete and accurate by the Custodian:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021.
- Net appreciation (depreciation) in fair value of investments, interest income on the group annuity contract, dividend income, and interest income on notes receivable from participants reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022.
- Investments reflected on Schedule H, Line 4i – Schedule of Assets (Held at End of Year).

Note D – Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, defines fair value, establishes a consistent framework for measuring fair value and expands disclosure requirements for fair value measurements. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1: Unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date. Valuation of these instruments does not require a significant degree of judgment since valuations are based on quoted prices that are readily available in an active market.

Level 2: Significant observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the financial instrument.

Level 3: Significant unobservable inputs that reflect modifications to observable related market data or our assumptions about pricing by market participants.

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Registered investment companies (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 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 and are classified with Level 1 of the fair value hierarchy.

Self-directed brokerage accounts: Valued at the closing price reported on the active market on which the individual securities are traded.

Collective trust funds: Valued at net asset value ("NAV"), as a practical expedient to measure fair value, based on the market value of the underlying investments. The NAV is not a publicly-quoted price in an active market. The underlying investments within the collective trust funds are mutual funds. The strategies of the collective trust funds include investing in mutual funds designed for varying retirement dates. These accounts provide for immediate redemptions by the Plan with no advance notice requirement. The Plan has no unfunded commitments and no contractual obligations to further invest in the accounts.

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

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	\$ 7,196,943	\$ -	\$ -	\$ 7,196,943
	\$ 7,196,943	\$ -	\$ -	\$ 7,196,943
Investments measured at net asset value ^(a)				8,744,349
				\$ 15,941,292
Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	\$ 6,050,503	\$ -	\$ -	\$ 6,050,503
	\$ 6,050,503	\$ -	\$ -	\$ 6,050,503
Investments measured at net asset value ^(a)				5,926,209
				\$ 11,976,712

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note E - Investment Contract with Insurance Company

The Plan had a fully benefit-responsive group annuity contract with Great-West Life & Annuity Insurance Company ("Great-West") that invested contributions in the Key Guaranteed Portfolio Fund. The Key Guaranteed Portfolio Fund is a general account product. The methodology for calculating the interest crediting rate is based on the earnings of the underlying assets in the entire medium-long term new portfolio compared to the minimum interest crediting rate, as stated in the contract, and prevailing market conditions. The interest crediting rate is reset quarterly.

Investment contracts held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The contract is included in the financial statements at contract value as reported by the Custodian. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the Plan's ability to transact at contract value with the insurance company. Such events include the following: (1) premature termination of the contracts by the Plan, (2) plant closings, (3) layoffs, (4) Plan termination, (5) bankruptcy, (6) and early retirement incentives. Plan management believes that the occurrence of events that would cause the Plan to transact at less than contract value is not probable. The insurance company may not terminate the contract at any amount less than the contract value.

Note F – Related party transactions

Certain Plan investments are shares of registered investment companies (mutual funds), collective trust funds and a group annuity issued managed by Empower Annuity Insurance Company of America and Empower Trust Company, LLC except for the self-directed brokerage account which is held by TD Ameritrade. The brokerage account consists primarily of common stock and short-term investments. Empower Annuity Insurance Company of America and Empower Trust Company, LLC (collectively the "Custodian") have been designated as the Custodian as well as provide administration and recordkeeping services to the Plan. These specific investments issued or managed by Empower Annuity Insurance Company of America and Empower Trust Company, LLC and TD Ameritrade qualifies as party-in-interest transactions. Consequently, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA. There have been no known prohibited transactions with parties-in-interest.

The Plan has notes receivables from certain of its participants. These transactions also qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

Note G - Tax status

The underlying prototype non-standardized pre-approved profit sharing plan has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the Plan is qualified under Section 401(a) of the Code, and therefore, the related trust is tax-exempt. The Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype non-standardized pre-approved profit sharing plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

Note H – Nonexempt Transactions

Department of Labor (“DOL”) Regulation 2510.3-102 requires employers to remit amounts paid by a participant or beneficiary to an employer and/or withheld by an employer for contribution to a 401(k) plan as soon as they can be reasonably segregated from the employer’s general assets.

As reported on Form 5500, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, certain participant contributions were not remitted to the Plan within the time frame specified by the Department of Labor’s (“DOL”) Regulation 29 CFR 2510.3-102, thus constituting nonexempt transactions between the Plan and the Company during the 2016 plan year. Late remittances amount to \$273,921 in 2016. The Company fully corrected the 2016 delinquent contributions in 2022. Costs incurred for penalties and interest were borne by the sponsor of the Plan. The Plan Sponsor believes that with the completion of these corrections, the Plan will continue to be in compliance with applicable requirements of the Code.

Note I - Reconciliation of Plan financial statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits as reported in the financial statements to the assets reported on Schedule H of the Form 5500 as of December 31, 2022 and 2021:

	<u>12/31/2022</u>	<u>12/31/2021</u>
Net assets available for benefits per the financial statements	\$ 17,341,675	\$ 13,242,241
Contributions receivable	(65,679)	-
Excess contributions due to participants	28,288	11,055
Deemed distributions of participant loans for tax purposes	(15,816)	-
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 17,288,468</u></u>	<u><u>\$ 13,253,296</u></u>

Notes to the Financial Statements
Circon Environmental 401(k) Profit Sharing Plan
December 31, 2022 (in Liquidation) and December 31, 2021 (ongoing)

The following is a reconciliation of the net change in net assets available for benefits as reported in the financial statements to the net change as reported on Schedule H of the Form 5500 as of December 31, 2022:

	<u>12/31/2022</u>
Net increase in net assets available per the financial statements	\$ 4,099,434
Change in contribution receivable for financial reporting purposes	(65,679)
Change in excess contributions due to participants for financial reporting purposes	17,233
Change in deemed distributions of participant loans for tax purposes	(15,816)
Net increase in net assets available per Schedule H of Form 5500	<u>\$ 4,035,172</u>

Note J – Qualified Nonelective Contribution (“QNEC”)

The Plan recorded a Qualified Non-Elective Contribution (“QNEC”) of \$65,679 to self-correct an operational failure for certain participants who were not properly set up in the automatic enrollment process. The Company also made related market value adjustments to the accounts of the affected participants to provide for lost earnings on the QNEC funds. The QNEC are immediately 100% vested to the employees. The contributions were made in accordance with IRS regulations and do not affect the tax status of the Plan and are reflected as corrective contributions on the statement of changes in net assets available for benefits and as other receivable on the statement of net assets available for benefits.

Note K – Subsequent Events

In accordance with FASB ASC Topic 855, Subsequent Events, the Company evaluated subsequent events through October 11, 2023, the date the financial statements were available to be issued. With the exception of those matters noted below, there were no material subsequent events that required recognition or additional disclosure in the financial statements.

On May 1, 2023, the Company was acquired by Covanta Holding Corporation. In connection with this acquisition, the Board of Directors of the Company resolved to terminate the Plan as of April 30, 2023. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing plan basis used in presenting the 2021 financial statements to the liquidation basis used in presenting the 2022 financial statements.

Supplemental Information

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
Circon Environmental 401(k) Profit Sharing Plan
Employer Identification Number: 76-0275809, PN: 001
December 31, 2022 (in Liquidation)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current value
*	Great-West Life & Annuity Insurance Co.	flexPATH Index Moderate Retire R1	**	\$ 473,626
*	Great-West Life & Annuity Insurance Co.	flexPATH Index Moderate 2025 R1	**	1,260,418
*	Great-West Life & Annuity Insurance Co.	flexPATH Index Moderate 2035 R1	**	3,804,386
*	Great-West Life & Annuity Insurance Co.	flexPATH Index Moderate 2045 R1	**	2,300,357
*	Great-West Life & Annuity Insurance Co.	flexPATH Index Moderate 2055 R1	**	905,562
	Federated Hermes, Inc.	Federated Capital Preservation Fund R6	**	171,247
	Vanguard	Vanguard Emerging Markets Stock Index Fund Adm	**	990,072
	Vanguard	Vanguard Developed Markets Index Fund Adm	**	629,283
	Vanguard	Vanguard Small Cap Index Adm	**	880,330
	Vanguard	Vanguard Mid Cap Index Fund - Admiral	**	3,317,714
	Vanguard	Vanguard 500 Index Admiral	**	260,125
	American Funds	American Funds Income Fund of America R6	**	900,267
	Amundi Pioneer Asset Management, Inc.	Pioneer Bond K	**	47,905
*	Great-West Life & Annuity Insurance Co.	Key Guaranteed Portfolio Fund	**	911,592
*	Participant Loans	Interest rates ranging from 4.25% to 8.0% with various due dates	-0-	435,584
				\$ 17,288,468
*	Denotes party-in-interest as defined by ERISA			
**	Cost information is not required for participant-directed investments and, therefore, is not included.			

Information certified as complete and accurate by Empower Annuity Insurance Company of America and Empower Trust Company, LLC (collectively the "Custodian"), but not audited by the Plan's independent accountant

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
Circon Environmental 401(k) Profit Sharing Plan
Employer Identification Number: 76-0275809, PN: 001
December 31, 2022 (in Liquidation)

Total that Constitutes Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 273,921*	\$ -	\$ 273,921*	\$ -	\$ -

*Denotes party-in-interest as defined by ERISA

Plan year (beginning/ending):▶ 01/01/2022 - 12/31/2022 Plan number:▶ 001

[illegible]

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Circon Environmental 401(k) Profit Sharing Plan

01-JAN-22 to 31-DEC-22

31-JAN-23 03:07:24

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1R1FRTM			481,909.22	473,625.85
1R1F25M			1,247,138.13	1,260,417.58
1R1F35M			3,852,714.19	3,804,386.79
1R1F45M			2,244,149.62	2,300,357.29
1R1F55M			982,741.26	905,561.72
1VEMAX			202,017.15	171,246.90
1VTMGX			1,045,221.72	990,070.51
1VSMAX			620,478.32	629,283.32
1VIMAX			859,414.88	880,331.25
1VFIAX			2,866,383.11	3,317,713.84
1RIDGX			277,883.09	260,124.72
1PBFKX			1,040,522.29	900,266.84
1SDBTDA			47,905.29	47,905.29
1KGPF		1.050	875,007.36	888,418.15
			16,643,485.63	16,829,710.05
PARTICIPANT LOANS	VARIOUS	2.950-8.000	435,109.99	435,583.55
FORFEITURES			22,659.66	23,173.90

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 76-0275809

LEGEND

INVESTMENT OPTION:

1R1FRTM	flexPATH Index Moderate Retire R1	1R1F25M	flexPATH Index Moderate 2025 R1
1R1F35M	flexPATH Index Moderate 2035 R1	1R1F45M	flexPATH Index Moderate 2045 R1
1R1F55M	flexPATH Index Moderate 2055 R1	1VEMAX	Vanguard Emerging Mkts Stock Idx Adm
1VTMGX	Vanguard Developed Markets Index Admiral	1VSMAX	Vanguard Small Cap Index Adm
1VIMAX	Vanguard Mid Cap Index Fund - Admiral	1VFIAX	Vanguard 500 Index Admiral
1RIDGX	American Funds Income Fund of America R6	1PBFKX	Pioneer Bond K
1SDBTDA	TD Ameritrade SDB	1KGPF	Key Guaranteed Portfolio Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year