

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>ED STAUB & SONS PETROLEUM INC. 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
1c Effective date of plan <u>04/01/1980</u>		
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ED STAUB & SONS PETROLEUM INC.</u> <u>1301 ESPLANADE AVE</u> <u>KLAMATH FALLS, OR 97601-5902</u>	2b Employer Identification Number (EIN) <u>94-2644690</u>	
	2c Plan Sponsor's telephone number <u>541-887-8928</u>	
	2d Business code (see instructions) <u>324110</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2023	GINGER RAYL
	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
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		5 436
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 353
a(2) Total number of active participants at the end of the plan year		6a(2) 352
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 54
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 406
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 407
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 399
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 27
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 2S 2T 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 _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan ED STAUB & SONS PETROLEUM INC. 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 ED STAUB & SONS PETROLEUM INC.	D Employer Identification Number (EIN) 94-2644690

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

(a) Name of insurance carrier PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	469652	407	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.
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(a) Total amount of commissions paid 49737	(b) Total amount of fees paid 0
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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 RAYMOND JAMES INSURANCE GROUP INC TOWER 4 880 CARILLON PKWY FL 5 ST PETERSBURG, FL 33716

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
49737	0		3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	19671889

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

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

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
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)	
(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)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 ED STAUB & SONS PETROLEUM INC. 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 ED STAUB & SONS PETROLEUM INC.	D Employer Identification Number (EIN) 94-2644690	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	114112	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

RAYMOND JAMES INSURANCE GROUP INC

59-1199408

(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?
49 55	OTHER SERVICES	0	Yes ☒ No ☐	Yes ☐ No ☒	6159	Yes ☐ No ☒

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

WILSHIRE ADVISORS LLC

95-2755361

(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 72	INVESTMENT ADVISORY	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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
RAYMOND JAMES INSURANCE GROUP INC	49 55	6159

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	COMMISSIONS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILSHIRE ADVISORS LLC	27 72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	1 BASIS POINT ANNUALLY ON ELIGIBLE PLAN ASSETS IN WILSHIRE 3(21) OR WILSHIRE 3(21) AUTO-EXECUTE FIDUCIARY SERVICE.

(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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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 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 ED STAUB & SONS PETROLEUM INC. 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 ED STAUB & SONS PETROLEUM INC.				
D Employer Identification Number (EIN) 94-2644690				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Part I</td> <td>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)</td> </tr> </table>			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)
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: PRIN MIDCAP SEP ACCT-Z				
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY				
c EIN-PN 42-0127290-020	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 198727		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN GLBL EMERG MARKETS SA-Z				
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY				
c EIN-PN 42-0127290-013	d Entity code P	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: PRIN INTL SMALLCAP SEP ACCT-Z				
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY				
c EIN-PN 42-0127290-014	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37625		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND SEP ACCT-Z				
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY				
c EIN-PN 42-0127290-005	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 196439		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-Z				
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY				
c EIN-PN 42-0127290-043	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76462		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-Z				
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY				
c EIN-PN 42-0127290-023	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 143816		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-Z				
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY				
c EIN-PN 42-0127290-026	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 394		

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP GROWTH I SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-070	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 202152
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-066	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 652843
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2010 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-075	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 243431
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-076	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3102066
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINL LIFETIME 2030 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-077	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3314491
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-078	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2518027
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-079	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1885076
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-080	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33277
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN REAL ESTATE SECS SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-095	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71262
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP VALUE II SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-096	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 79379

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2015 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-110	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 130069
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2025 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-111	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1056847
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2035 SEP ACT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1339475
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2045 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-113	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1765599
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2055 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 918832
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CAPITAL APPR SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-119	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 584428
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 175952
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2060 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 830842
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE Z FUND		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 93-6274328-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2744106
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2065 SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-173	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 114379

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
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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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>ED STAUB & SONS PETROLEUM INC. 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>ED STAUB & SONS PETROLEUM INC.</u>	D Employer Identification Number (EIN) <u>94-2644690</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	
b	Receivables (less allowance for doubtful accounts):		
(1)	Employer contributions.....	1b(1)	25457
(2)	Participant contributions.....	1b(2)	618
(3)	Other.....	1b(3)	
c	General investments:		
(1)	Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	
(2)	U.S. Government securities.....	1c(2)	
(3)	Corporate debt instruments (other than employer securities):		
(A)	Preferred.....	1c(3)(A)	
(B)	All other.....	1c(3)(B)	
(4)	Corporate stocks (other than employer securities):		
(A)	Preferred.....	1c(4)(A)	
(B)	Common.....	1c(4)(B)	
(5)	Partnership/joint venture interests.....	1c(5)	
(6)	Real estate (other than employer real property).....	1c(6)	
(7)	Loans (other than to participants).....	1c(7)	
(8)	Participant loans.....	1c(8)	258836 383817
(9)	Value of interest in common/collective trusts.....	1c(9)	1790130 2744106
(10)	Value of interest in pooled separate accounts.....	1c(10)	22634901 19671889
(11)	Value of interest in master trust investment accounts.....	1c(11)	
(12)	Value of interest in 103-12 investment entities.....	1c(12)	
(13)	Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1217565 1055345
(14)	Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
(15)	Other.....	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	25901432	23881232

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	25901432	23881232
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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)	1750033	
(B) Participants	2a(1)(B)	1513470	
(C) Others (including rollovers)	2a(1)(C)	355759	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3619262
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	18517	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		18517
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	14484	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		14484
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(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)		46121
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-3923218
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-434893
c Other income	2c		11268
d Total income. Add all income amounts in column (b) and enter total	2d		-648459
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1215675	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	489	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1216164
f Corrective distributions (see instructions)	2f		31305
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	114112	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		114112
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1361581
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2010040
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		10160

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: ISLER GROUP, LLC

(2) EIN: 20-4686385

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		56097

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
ED'S TRUCKING LLC	20-5042316	001

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 ED STAUB & SONS PETROLEUM INC. 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 ED STAUB & SONS PETROLEUM INC.		D Employer Identification Number (EIN) 94-2644690
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): 42-0127290		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ 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:	14a		
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).....		14b	
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)			14c
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)			
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:	15a		
a The corresponding number for the plan year immediately preceding the current plan year.....		15b	
b The corresponding number for the second preceding plan year.....			
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:	16a		
a Enter the number of employers who withdrew during the preceding plan year		16b	
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.....			
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 _____

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Years ended December 31, 2022 and 2021

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ISLER GROUP LLC
CERTIFIED PUBLIC ACCOUNTANTS
KLAMATH FALLS | CORVALLIS | BOISE | MERRILL

Natalie E. Fanning, CPA
Kimberly D. Price, CPA
John R. Warner, CPA
Amy J. Chipman, CPA
Todd D. Yee, CPA
Ryan P. Clark, CPA

Independent Auditors' Report

To the Administrative Committee of
the Ed Staub & Sons Petroleum, Inc. 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 Ed Staub & Sons Petroleum, Inc. 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 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Ed Staub & Sons Petroleum, Inc. 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 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 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 Auditors' 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ed Staub & Sons Petroleum, Inc. 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.



ISLER GROUP^{LLC}

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Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ed Staub & Sons Petroleum, Inc. 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.

Auditors' 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 auditors' 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 Ed Staub & Sons Petroleum, Inc. 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 Ed Staub & Sons Petroleum, Inc. 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 of Schedule of Assets (Held at End of Year) and Schedule of Delinquent Participant Contributions as of December 31, 2022 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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).

Isler Group, LLC

Isler Group, LLC
Klamath Falls, Oregon
October 9, 2023

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Statements of Net Assets Available for Benefits

December 31, 2022 and 2021

<u>ASSETS</u>	<u>2022</u>	<u>2021</u>
Investments, at fair value:		
Collective investment trusts	\$ 2,744,106	\$ 1,790,130
Mutual funds	1,055,345	1,217,565
Pooled separate accounts	<u>19,671,889</u>	<u>22,634,901</u>
Total investments	<u>23,471,340</u>	<u>25,642,596</u>
Receivables:		
Employer contribution	1,949,061	1,575,377
Participant contributions	65,556	56,835
Notes receivable from participants	<u>364,836</u>	<u>240,706</u>
Total receivables	<u>2,379,453</u>	<u>1,872,918</u>
Total assets	<u>25,850,793</u>	<u>27,515,514</u>
Net assets available for benefits	\$ <u>25,850,793</u>	\$ <u>27,515,514</u>

See accompanying notes to financial statements.

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2022

Additions:

Investment income:	
Net depreciation in fair value of investments	\$ (4,310,930)
Dividends	<u>14,484</u>
	<u>(4,296,446)</u>
Contributions:	
Participants	1,521,573
Employer	2,098,259
Participant rollovers	<u>365,860</u>
	<u>3,985,692</u>
Other:	
Interest income, notes receivable from participants	<u>17,666</u>
Total additions	<u>(293,088)</u>

Deductions:

Benefits paid to participants	1,247,469
Administrative expenses	<u>114,004</u>
Total deductions	<u>1,361,473</u>
Net decrease	(1,654,561)
Transfers to the Ed's Trucking, LLC 401(k) and Profit Sharing Plan	(10,160)
Net assets available for benefits at beginning of year	<u>27,515,514</u>
Net assets available for benefits at end of year	<u>\$ 25,850,793</u>

See accompanying notes to financial statements.

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements

December 31, 2022 and 2021

Note 1 - Description of the Plan

The following description of the Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan (hereinafter referred to as the Plan) is provided for general information purposes only. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Ed Staub & Sons Petroleum, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute a percentage (up to 75%) of pre-tax or post-tax (Roth) annual compensation, as defined in the Plan. However, total deferrals in any calendar year for each participant may not exceed the dollar limit set by law, which includes catch-up contributions for participants who have attained age 50 before the end of the Plan year. There are no eligibility requirements to make elective deferrals. Employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. In addition, the Plan includes an auto-escalation provision that increases the automatically enrolled participants' deferral rate by 1% each year up to a maximum deferral rate of 10%, unless changed by participants. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan provides for qualified nonelective, discretionary profit sharing and discretionary matching contributions to be determined annually by the Plan Sponsor. Contributions are subject to certain IRS limitations. Participants who work 1,000 or more hours per year and have attained the age of 20 1/2 or older are eligible for the above employer contributions.

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 1 - Description of the Plan (continued)

Participant accounts

Each participant's account is credited with the participant's contributions, employer contributions, and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on account balances in the various investment options, and on specific participant transactions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the employer's contribution portion of their account is based on years of continuous service. Vesting is calculated as follows:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Notes receivable from participants

Under the terms of the Plan, a participant may borrow from his or her account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the participant's vested account balance. Each loan is secured by the balance in the participant's account and bears interest at a rate commensurate with local market rates for similar loans. Principal and interest are repaid through monthly payroll deductions.

Payment of benefits

The entire vested balance of a participant's account may be distributed at the date of the participant's retirement from the Company, termination of service from the Company, death, or permanent and total disability.

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 1 - Description of the Plan (continued)Forfeitures

The portion of a participant's account that is not vested is forfeited at the end of the plan year in which the participant has no remaining vested interest in the account and is no longer an employee. Forfeited amounts may be used to pay plan expenses or used to reduce future employer contributions. At December 31, 2022 and 2021, forfeited nonvested accounts totaling \$130,415 and \$144,006, respectively, were applied against the employer contributions.

Plan termination and amendment

Although it has not expressed any intention to do so, the Company has the right, under the Plan agreement, to amend any or all provisions of the Plan, as well as discontinue contributions and terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions. During the year ended December 31, 2021, the Plan was amended to allow post-tax Roth elective deferral contributions.

Note 2 - Summary of significant accounting policiesBasis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting. Investment contracts held by a defined contribution plan are required to be reported at fair value. However, indirect investments in fully benefit-responsive investment contracts and pooled separate accounts are reported at fair value using net asset value (NAV) per share (see Notes 4 and 5).

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 2 - Summary of significant accounting policies (continued)

Investment valuation and income recognition

Plan investments are stated at fair value (NAV for indirect investments in fully benefit-responsive investment contracts and pooled separate accounts). Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Plan's Administrative Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note 4 for a discussion on fair value measurements.

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 change in fair value of investments

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net change in the fair value of its investments, which consists of the realized gains or losses and the net unrealized increase (decrease) on those investments.

Payment of benefits

Benefits are recorded when paid.

Use of estimates

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

Expenses

Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Fees related to participant specific transactions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in administrative expenses.

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 2 - Summary of significant accounting policies (continued)

Date of management's review

Subsequent events have been evaluated through October 9, 2023, which is the date the financial statements were available to be issued.

Note 3 - Certified financial data (unaudited)

Certain information related to investments in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2022 and 2021, and net depreciation in fair value of investments, interest and dividends for the year ended December 31, 2022, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

At December 31, 2022 and 2021, Principal Global Investors Trust Company, as trustee, held Plan investments as an agent for Principal Life Insurance Company, the custodian of the Plan. The fair value of these Collective Investment Trusts at December 31, 2022 and 2021 as reported by the trustee are:

	<u>2022</u>	<u>2021</u>
Principal Stable Value Fund	\$ 2,744,106	\$ 1,790,130

At December 31, 2022 and 2021, Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, acts as custodian or trustee for certain investments held by the Plan. The fair value of these investments at December 31, 2022 and 2021 as reported by the trustee are:

	<u>2022</u>	<u>2021</u>
American Funds EuroPacific Growth R6 Fund	\$ -	\$ 271,493
Goldman Sachs GQG Partners International Opportunities Inst Fnd	233,075	-
Franklin Gold and Precious Metals R6 Fund	64,512	54,634
PGIM Jennison Natural Resources R6 Fund	79,087	19,364
Franklin DynaTech R6 Fund	578,198	872,074
American Funds New World R6 Fund	<u>100,473</u>	<u>-</u>
Mutual Funds	<u>\$ 1,055,345</u>	<u>\$ 1,217,565</u>

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 3 - Certified financial data (unaudited) (continued)

At December 31, 2022 and 2021, Principal Life Insurance Company acted as custodian for certain accounts held as investment vehicles for the retirement plan. The fair value of these investments at December 31, 2022 and 2021 as reported by the custodian are:

	<u>2022</u>	<u>2021</u>
Principal Global Emerging Markets	\$ -	\$ 113,684
Principal International Smallcap	37,624	45,430
Principal Core Plus Bond	196,439	348,060
Principal Midcap S&P 400 Index	143,816	158,566
Principal Lifetime 2010	243,431	308,520
Principal Lifetime 2020	3,102,066	4,201,023
Principal Lifetime 2030	3,314,491	3,849,086
Principal Lifetime 2040	2,518,027	2,610,389
Principal Lifetime 2050	1,885,076	2,097,334
Principal Lifetime 2060	830,842	649,002
Principal Lifetime Strategic Income	33,277	-
Principal Real Estate Securities	71,262	91,751
Principal Smallcap Value II	79,379	81,384
Principal Smallcap Growth I	202,152	272,986
Principal Midcap Value I	76,462	79,366
Principal Midcap	198,727	286,974
Principal Midcap Growth III	394	538
Principal Capital Appreciation	584,428	643,056
Principal Largecap Growth I	652,843	865,011
Principal Equity Income	175,952	204,620
Principal Lifetime 2015	130,069	151,184
Principal Lifetime 2025	1,056,847	1,359,763
Principal Lifetime 2035	1,339,475	1,181,593
Principal Lifetime 2045	1,765,599	1,990,234
Principal Lifetime 2055	918,832	936,554
Principal Lifetime 2065	114,379	108,793
Pooled Separate Accounts	\$ <u>19,671,889</u>	\$ <u>22,634,901</u>

The investment income reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022 and the information included in the supplemental schedule of assets (held at end of year) were certified by Principal Life Insurance Company, Principal Global Investors Trust Company, and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company.

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 4 - Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date.

Level 2 Inputs: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. There were no level 2 inputs held by the Plan at year end.

Level 3 Inputs: Inputs to the valuation methodology are unobservable and significant to the fair value measurement. There were no level 3 inputs held by the Plan at year end.

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

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

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.

Collective Investment Trusts and Pooled Separate Accounts: Valued at the NAV of units of a bank collective trust or of the pooled separate account. The NAV, as provided by the custodian and trustees, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 4 - Fair value measurements (continued)

different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective investment trust or pooled separate account, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

There were no significant transfers between inputs during the reporting periods. The preceding valuation methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although Plan management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

In accordance with FASB ASC 820, certain investments that are measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

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

Description	December 31, 2022	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Mutual Funds	\$ 1,055,345	\$ 1,055,345	\$ -	\$ -
Investments measured at net asset value	<u>22,415,995</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u><u>\$23,471,340</u></u>	<u><u>\$ 1,055,345</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 4 - Fair value measurements (continued)

Description	December 31, 2021	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Mutual Funds	\$ 1,217,565	\$ 1,217,565	\$ -	\$ -
Investments measured at net asset value	<u>24,425,031</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$25,642,596</u>	<u>\$ 1,217,565</u>	<u>\$ -</u>	<u>\$ -</u>

The following tables summarize investments measured at fair value using the NAV per share practical expedient as of December 31, 2022 and 2021:

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective Investment Trusts - Principal Stable Value Fund	\$ 2,744,106	N/A	Daily	Daily
Pooled Separate Accounts:				
Large U.S. Equity	1,413,223	N/A	Daily	30 days
International Equity	37,625	N/A	Daily	30 days
Fixed Income	196,439	N/A	Daily	30 days
Lifetime Balance Asset Allocation	17,252,411	N/A	Daily	30 days
Small/Mid U.S. Equity	700,929	N/A	Daily	30 days
U.S. Real Estate	<u>71,262</u>	N/A	Daily	30 days
Investments measured at net asset value	<u>\$ 22,415,995</u>			

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 4 - Fair value measurements (continued)

December 31, 2021	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective Investment Trusts - Principal Stable Value Fund	\$ 1,790,130	N/A	Daily	Daily
Pooled Separate Accounts:				
Large U.S. Equity	1,712,688	N/A	Daily	30 days
International Equity	159,115	N/A	Daily	30 days
Fixed Income	348,060	N/A	Daily	30 days
Lifetime Balance Asset Allocation	19,443,473	N/A	Daily	30 days
Small/Mid U.S. Equity	879,814	N/A	Daily	30 days
U.S. Real Estate	<u>91,751</u>	N/A	Daily	30 days
Investments measured at net asset value	<u>\$24,425,031</u>			

Note 5 - Investments

Collective investment trusts: The Plan holds an indirect investment in fully benefit-responsive investment contracts with Principal Global Investors Trust Company (Principal), trustee of the Principal Stable Value Fund (Fund). The Fund invests in Conventional Guaranteed Investment Contracts (GICs) issued by insurance companies and Synthetic Investment Contracts or wrap contracts issued by insurance companies or banks.

GICs issued by insurance companies are primarily nonparticipating, wherein the contract holder does not participate in any gains and losses incurred due to performance of the underlying portfolio relative to the book value at times of withdrawals. GICs are typically issued with a fixed crediting rate and a fixed maturity date that does not change over the life of the contract.

Conversely, Synthetic Investment Contracts or wrap contracts, issued by insurance companies or banks, are primarily participating, wherein the contract holder participates in gains and losses incurred due to the performance of the underlying portfolio relative to book value at times of withdrawals. Gains and losses are amortized through future crediting rate resets. Participating

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 5 - Investments (continued)

structures are the most common structure utilized in the Fund. Crediting rates on wrap contracts typically reset on a monthly or quarterly basis as negotiated with the wrap issuer and wrap contracts do not have a final stated maturity date. The wrap contracts in the fund are predominately reset on a monthly basis with a one month look back for the portfolio statistics. The wrap contract issuer guarantees a minimum 0% crediting rate; however, a wrap does not absorb any loss for credit defaults in an underlying portfolio.

NAV per share (based on contract value) is the relevant measurement attribute for the portion of the Principal Stable Value Fund attributable to the indirect investment in the fully benefit-responsive investment contracts. Contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Per ASU No. 2015-12, the Statements of Net Assets Available for Benefits presents the fair value of the Collective Investment Trusts, which is NAV per share for indirect investments of fully benefit-responsive investment contracts. Participants may ordinarily direct withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for the credit risk of the contract issuer or otherwise. The fair value of the collective investment trusts at December 31, 2022 and 2021 was \$2,744,106 and \$1,790,130, respectively.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include but are not limited to: Fund administration amendments or changes, merger or consolidation of investors, group terminations or layoffs, implementation of an early retirement program, termination or partial termination of the Fund, failure to meet certain tax qualifications, participant communication that is designed to influence participants not to invest in the Fund, transfers to competing options without meeting the equity wash provisions of the Fund, and plan sponsor withdrawals without the appropriate notice to the Fund and/or issuer.

An issuer can terminate an investment contract upon the event of default by the contract holder, Adviser or Trustee if the issuer determines in its reasonable discretion, such event has had, or is likely to have a material adverse effect on the issuer's interest with respect to the contract. Such events may include but are not limited to: management of the portfolio is not in accordance with investment guidelines, a breach of any material obligation under the wrap agreement, any representation or warranty made by the contract holder becomes untrue in any material way, a replacement of the Adviser without prior consent of the issuer, the Fund is terminated or ceases to qualify as a group trust or plans cease to meet the appropriate tax qualifications, or the wrap becomes

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 5 - Investments (continued)

a prohibited transaction within the meaning of Section 406 of ERISA.

During the year ended December 31, 2022, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated in value by \$4,310,930.

Note 6 - Tax status

The Plan adopted a prototype plan designed to be qualified and exempt from income taxes under applicable sections of the Internal Revenue Code. The prototype plan obtained its latest determination letter on June 30, 2020 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan is required to operate in accordance with the Internal Revenue Code to maintain its tax exempt qualification. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with applicable requirements of the Internal Revenue Code and, therefore, believe 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 if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 7 - Reconciliation of Financial Statements to Schedule H of Form 5500

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

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per financial statements	\$ 25,850,793	\$ 27,515,514
Difference between notes receivable from participants per Form 5500 and financial statements due to deemed distributions of loans to participants still participating in the Plan	18,981	18,130
Difference between employer contributions receivable per Form 5500 and financial statements due to cash/accrual adjustment	(1,923,604)	(1,575,377)
Difference between participant contributions receivable per Form 5500 and financial statements due to cash/accrual adjustment	<u>(64,938)</u>	<u>(56,835)</u>
Net assets available for benefits per Form 5500	\$ <u>23,881,232</u>	\$ <u>25,901,432</u>

The following is a reconciliation of notes receivable from participants per the financial statements to Schedule H of Form 5500 as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Notes receivable from participants per financial statements	\$ 364,836	\$ 240,706
Difference between notes receivable from participants per Form 5500 and financial statements due to deemed distributions of loans to participants still participating in the Plan	<u>18,981</u>	<u>18,130</u>
Notes receivable from participants per Form 5500	\$ <u>383,817</u>	\$ <u>258,836</u>

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 7 - Reconciliation of Financial Statements to Schedule H of Form 5500 (continued)

The following is a reconciliation of employer contributions receivable per the financial statements to Schedule H of Form 5500 as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Employer contributions receivable per financial statements	\$ 1,949,061	\$ 1,575,377
Difference between employer contributions receivable per Form 5500 and financial statements due to cash/accrual adjustment	<u>(1,923,604)</u>	<u>(1,575,377)</u>
Employer contributions receivable per Form 5500	\$ <u>25,457</u>	\$ <u>-</u>

The following is a reconciliation of participant contributions receivable per the financial statements to Schedule H of Form 5500 as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Participant contributions receivable per financial statements	\$ 65,556	\$ 56,835
Difference between participant contributions receivable per Form 5500 and financial statements due to cash/accrual adjustment	<u>(64,938)</u>	<u>(56,835)</u>
Participant contributions receivable per Form 5500	\$ <u>618</u>	\$ <u>-</u>

The following is a reconciliation of participant contributions per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Participant contributions per financial statements	\$ 1,521,573
Difference between participant contributions per Form 5500 and financial statements due to cash/accrual adjustment	<u>(8,103)</u>
Participant contributions per Form 5500	\$ <u>1,513,470</u>

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 7 - Reconciliation of Financial Statements to Schedule H of Form 5500 (continued)

The following is a reconciliation of employer contributions per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Employer contributions per financial statements	\$	2,098,259
Difference between employer contributions per Form 5500 and financial statements due to cash/accrual adjustment		<u>(348,226)</u>
Employer contributions per Form 5500	\$	<u><u>1,750,033</u></u>

The following is a reconciliation of participant rollovers per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Participant rollovers per financial statements	\$	365,860
Rollover participant loan balances included in other income on Form 5500		<u>(10,101)</u>
Other contributions (including rollovers) per Form 5500	\$	<u><u>355,759</u></u>

The following is a reconciliation of interest income, notes receivable from participants per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Interest income, notes receivable from participants per financial statements	\$	17,666
Difference between interest income, notes receivable from participants per Form 5500 and financial statements due to cash/accrual adjustment		<u>851</u>
Interest income, notes receivable from participants per Form 5500	\$	<u><u>18,517</u></u>

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 7 - Reconciliation of Financial Statements to Schedule H of Form 5500 (continued)

The following is a reconciliation of net depreciation in fair value of investments per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Net depreciation in fair value of investments per financial statements	\$ (4,310,930)
Appreciation in fair value of investments classified as other income on Form 5500	(1,058)
Rounding	<u>(2)</u>
Net investment gain (loss) from collective investment trusts, pooled separate accounts, and registered investment companies per Form 5500	\$ <u>(4,311,990)</u>

The following is a reconciliation of corrective distributions paid to participants per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Corrective distributions paid to participants per financial statements	\$ -
Corrective distributions included in benefits paid to participants on financial statements	<u>31,305</u>
Corrective distributions paid to participants per Form 5500	\$ <u>31,305</u>

The following is a reconciliation of other income per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Other income per financial statements	\$ -
Rollover participant loan balances included in rollover contributions on financial statements	10,101
Net appreciation in fair value of investments classified as other income on Form 5500	1,058
Administrative expense refunds included in other income on Form 5500	108
Rounding	<u>1</u>
Other income per Form 5500	\$ <u>11,268</u>

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 7 - Reconciliation of Financial Statements to Schedule H of Form 5500 (continued)

The following is a reconciliation of administrative expenses per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Administrative expenses per financial statements	\$	114,004
Administrative expense refunds included in other income on Form 5500		<u>108</u>
Administrative expenses per Form 5500	\$	<u><u>114,112</u></u>

The following is a reconciliation of benefits paid to participants per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2022:

Benefits paid to participants per financial statements	\$	1,247,469
Corrective distributions per Form 5500		<u>(31,305)</u>
Benefits paid to participants per Form 5500	\$	<u><u>1,216,164</u></u>

Note 8 - Related party transactions and party-in-interest transactions

Certain Plan investments are managed by Principal Life Insurance Company. Principal Life Insurance Company is the custodian and recordkeeper for the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in administrative expenses and are directly deducted from the Plan, rather than being paid through revenue-sharing. The Plan Sponsor pays directly most other fees related to the Plan's operations.

The Plan permits loans to participants as indicated in Note 1. These transactions qualify as party-in-interest transactions.

During the year ended December 31, 2022, participants of the Plan were hired by Ed's Trucking, LLC, which is a related party of the Plan Sponsor. These participants' account balances and outstanding participant loans were transferred to the Ed's Trucking, LLC 401(k) and Profit-Sharing Plan. The value of these transfers was \$10,160. The provisions of the Ed's Trucking, LLC 401(k) and Profit-Sharing Plan are identical to those of the Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

Notes to Financial Statements (Continued)

December 31, 2022 and 2021

Note 8 - Related party transactions and party-in-interest transactions (continued)

Plan.

Note 9 - Net assets available for benefits

Net assets available for benefits consists of the following:

	<u>2022</u>	<u>2021</u>
Amounts allocated to active participants	\$ 25,850,793	\$ 27,515,514
Amounts allocated to accounts of persons who have withdrawn from participation	<u>-</u>	<u>-</u>
	<u>\$ 25,850,793</u>	<u>\$ 27,515,514</u>

Note 10 - Prohibited transactions

During the year ended December 31, 2022, the Plan Sponsor failed to remit to the Plan's custodian certain participant contributions totaling approximately \$15,034 within the period prescribed by the Department of Labor regulations. Delays in remitting contributions to the custodian were due to administrative errors. The Plan Sponsor will need to make contributions to the affected participants' accounts to compensate those participants for potential lost income due to the delays. There were no prohibited transactions for the year ended December 31, 2021.

The Plan also has \$41,063 of participant contributions that were remitted late to the Plan related to the year ended December 31, 2020 that have not yet been corrected with the Department of Labor.

Note 11 - Risks and uncertainties

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

SUPPLEMENTAL INFORMATION

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

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

PN-001

EIN #94-2644690

December 31, 2022

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Franklin Templeton Investments	Franklin Gold and Precious Metals R6 Fund	\$ 64,512
	Goldman Sachs	Goldman Sachs GQG Partners International Opportunities Inst Fnd	233,075
	Franklin Templeton Investments	Franklin DynaTech R6 Fund	578,198
	The American Funds	American Funds New World R6 Fund	100,473
*	Principal Life Insurance Company	Principal Core Plus Bond SA	196,439
*	Principal Life Insurance Company	Principal International Smallcap SA	37,624
*	Principal Life Insurance Company	Principal Lifetime Strategic Income SA	33,277
*	Principal Life Insurance Company	Principal Lifetime 2010 SA	243,431
*	Principal Life Insurance Company	Principal Lifetime 2015 SA	130,069
*	Principal Life Insurance Company	Principal Lifetime 2020 SA	3,102,066
*	Principal Life Insurance Company	Principal Lifetime 2025 SA	1,056,847
*	Principal Life Insurance Company	Principal Lifetime 2030 SA	3,314,491
*	Principal Life Insurance Company	Principal Lifetime 2035 SA	1,339,475
*	Principal Life Insurance Company	Principal Lifetime 2040 SA	2,518,027
*	Principal Life Insurance Company	Principal Lifetime 2045 SA	1,765,599
*	Principal Life Insurance Company	Principal Lifetime 2050 SA	1,885,076
*	Principal Life Insurance Company	Principal Lifetime 2055 SA	918,832
*	Principal Life Insurance Company	Principal Lifetime 2060 SA	830,842
*	Principal Life Insurance Company	Principal Lifetime 2065 SA	114,379
*	Principal Life Insurance Company	Principal Midcap S&P 400 Index SA	143,816
*	Principal Life Insurance Company	Principal Midcap Value I SA	76,462
*	Principal Life Insurance Company	Principal Midcap Growth III SA	394
*	Principal Life Insurance Company	Principal Real Estate Securities SA	71,262
*	Principal Life Insurance Company	Principal Smallcap Growth I SA	202,152
*	Principal Life Insurance Company	Principal Smallcap Value II SA	79,379
*	Principal Global Investors Trust Co	Principal Stable Value Fund	2,744,106
*	Principal Life Insurance Company	Principal Equity Income SA	175,952
	PGIM Investments	PGIM Jennison Natural Resources R6 Fund	79,087
*	Principal Life Insurance Company	Principal Capital Appreciation SA	584,428
*	Principal Life Insurance Company	Principal Largecap Growth I SA	652,843
*	Principal Life Insurance Company	Principal Midcap SA	198,727
*	Participant loans	Interest 4.25% - 9.50%	
		Maturity range: March 2023 - December 2027	<u>364,836</u>
		Total	<u>\$ 23,836,176</u>

* party-in-interest

Ed Staub & Sons Petroleum, Inc. 401(k) Profit-Sharing Plan

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

PN-001

EIN #94-2644690

December 31, 2022

Participant Contributions Transferred Late to Plan \$56,096.92	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are Included: 	Contributions Not Corrected \$56,096.92	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

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

E S & S P I. 401() P

EIN 94 2644690
 PLAN NUMBER 001
 PLAN YEAR 01/01/2022 TO 12/31/2022

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

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	The American Funds	Registered Investment Company AMERICAN FUNDS NEWWORLD R6	\$ 0.00	\$ 100,473.19
	Franklin Templeton Investments	Registered Investment Company Franklin DynaTech R6 Fund	\$ 0.00	\$ 578,197.65
	Franklin Templeton Investments	Registered Investment Company Franklin Gold & Prec Met R6 Fd	\$ 0.00	\$ 64,511.76
	Goldman Sachs	Registered Investment Company GOLDMAN SACHS GQG PRT INT OP I	\$ 0.00	\$ 233,075.42
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Capital Appr SA-Z	\$ 0.00	\$ 584,427.58
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Core Plus Bond Sep Acct-Z	\$ 0.00	\$ 196,439.24
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Equity Income SA-Z	\$ 0.00	\$ 175,952.43
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Intl SmallCap Sep Acct-Z	\$ 0.00	\$ 37,624.56
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LargeCap Growth I SA-Z	\$ 0.00	\$ 652,843.42
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2015 Sep Acct-Z	\$ 0.00	\$ 130,068.90
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2020 Sep Acct-Z	\$ 0.00	\$ 3,102,065.88
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2025 Sep Acct-Z	\$ 0.00	\$ 1,056,847.49
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2035 Sep Acct-Z	\$ 0.00	\$ 1,339,474.77
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2040 Sep Acct-Z	\$ 0.00	\$ 2,518,026.57
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2045 Sep Acct-Z	\$ 0.00	\$ 1,765,598.95

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

E S & S P I. 401() P

EIN 94 2644690
PLAN NUMBER 001
PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2050 Sep Acct-Z	\$ 0.00	\$ 1,885,076.12
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2055 Sep Acct-Z	\$ 0.00	\$ 918,832.30
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2060 Sep Acct-Z	\$ 0.00	\$ 830,842.06
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2065 Sep Acct-Z	\$ 0.00	\$ 114,379.14
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2010 Sep Acct-Z	\$ 0.00	\$ 243,430.89
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap Growth III SA-Z	\$ 0.00	\$ 393.75
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-Z	\$ 0.00	\$ 143,815.64
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap Sep Acct-Z	\$ 0.00	\$ 198,727.40
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap Value I SA-Z	\$ 0.00	\$ 76,461.71
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Real Estate Secs SA-Z	\$ 0.00	\$ 71,262.02
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap Growth I Sep Acct-Z	\$ 0.00	\$ 202,151.99
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap Value II Sep Acct-Z	\$ 0.00	\$ 79,378.57
*	Principal Global Investors Trust Co	Common/Collective Trust Principal Stable Value Z Fund	\$ 0.00	\$ 2,744,106.00
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2030 Sep Acct-Z	\$ 0.00	\$ 3,314,490.59
	PGIM Investments	Registered Investment Company PGIM Jennison Nat Res R6 Fd	\$ 0.00	\$ 79,087.13

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

E S & S P I. 401() P
EIN 94-2644690
PLAN NUMBER 001
PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LIFETIME STRAT INC SA-Z	\$ 0.00	\$ 33,277.31
*	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 9.50%	\$ 0.00	\$ 383,817.00

