

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 01/01/2022 and ending 12/31/2022	
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 BEELMAN 401K PROFIT SHARING PLAN AND TRUST	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 07/01/1993
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) BEELMAN TRUCK COMPANY ONE RACEHORSE DRIVE EAST ST. LOUIS, IL 62205-1001	2b Employer Identification Number (EIN) 37-1047673 2c Plan Sponsor's telephone number 618-646-5300 2d Business code (see instructions) 484120

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.	10/16/2023	MICHELLE BEELMAN
	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 1253
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) 939
a(2) Total number of active participants at the end of the plan year		6a(2) 954
b Retired or separated participants receiving benefits		6b 7
c Other retired or separated participants entitled to future benefits.....		6c 167
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1128
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 1129
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 1014
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 166
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 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) ☒ 2 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 BEELMAN 401K PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 BEELMAN TRUCK COMPANY	D Employer Identification Number (EIN) 37-1047673	

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 VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY
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(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
71-0294708	86509	873129	1277	01/01/2022	12/31/2022

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

(a) Total amount of commissions paid 17246	(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 HUNTLEIGH SECURITIES CORPORATION 7800 FORSYTH BLVD., FL 5 SAINT LOUIS, MO 63105

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
17246	0	N/A	3

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

ASCENSUS C/O FUTUREPLAN PO BOX 734602 CHICAGO, IL 60673

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	TPA PARTNERSHIP	5

(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	0

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

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

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

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **OTHER-GROUP PENSION FUNDING**

b Balance at the end of the previous year **7b** **4540945**

c	Additions: (1) Contributions deposited during the year	7c(1)	168068	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	22658	
	(4) Transferred from separate account.....	7c(4)	0	
	(5) Other (specify below)	7c(5)	67222	
	▶ LOAN REPAYMENTS, POSITIVE VALUE ADJ, COLLATERAL INTEREST EARNED, FEE RECAPTURE			

(6) Total additions..... **7c(6)** **257948**

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** **4798893**

e Deductions:

(1)	Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	981633	
(2)	Administration charge made by carrier.....	7e(2)	27630	
(3)	Transferred to separate account.....	7e(3)	3767546	
(4)	Other (specify below)	7e(4)	22084	

▶ **LOAN DISBURSEMENTS, NEGATIVE VALUE ADJ, TRANSFERRED ASSETS, FORFEITURES**

(5) Total deductions..... **7e(5)** **4798893**

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** **0**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE 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 BEELMAN 401K PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BEELMAN TRUCK COMPANY	D Employer Identification Number (EIN) 37-1047673	

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
VOYA RETIREMENT INSURANCE AND ANNUITY 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
71-0294708	86509	861464	1057	01/01/2022	12/31/2022

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	4105254
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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

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

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

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

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

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

b	Balance at the end of the previous year	7b	0
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c	Additions: (1) Contributions deposited during the year	7c(1)	105454
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	16348
	(4) Transferred from separate account.....	7c(4)	3983218
	(5) Other (specify below)	7c(5)	29394

▶ LOAN REPAYMENTS, POSITIVE VALUE ADJ, COLLATERAL INTEREST EARNED, FEE RECAPTURE

(6) Total additions.....	7c(6)	4134414
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	4134414
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	8500
(2) Administration charge made by carrier.....	7e(2)	19775
(3) Transferred to separate account.....	7e(3)	0
(4) Other (specify below)	7e(4)	885

▶ LOAN DISBURSEMENTS, NEGATIVE VALUE ADJ, TRANSFERRED ASSETS, FORFEITURES

(5) Total deductions.....	7e(5)	29160
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	4105254
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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 BEELMAN 401K PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BEELMAN TRUCK COMPANY	D Employer Identification Number (EIN) 37-1047673	

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
VOYA RETIREMENT INSURANCE AND ANNUI

71-0294708

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

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

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

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

GLOBAL RETIREMENT PARTNERS, LLC

47-1411118

(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?
99	SERVICE PROVIDER	23782	Yes ☒ No ☐	Yes ☐ No ☒	23352	Yes ☐ No ☒

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

ASCENSUS C/O FUTUREPLAN

82-3719843

(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 99	THIRD PARTY ADMINISTRATO	15119	Yes ☒ No ☐	Yes ☐ No ☒	15881	Yes ☐ No ☒

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

STANLEY DIRNBERGER

37-1047673

(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?
99	SERVICE PROVIDER	5250	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

MORNINGSTAR

36-3297908

(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	SERVICE PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	3014	Yes ☐ No ☒

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

VOYA RETIREMENT INSURANCE AND ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	SERVICE PROVIDER	0	Yes ☒ No ☐	Yes ☒ No ☐	343	Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
GLOBAL RETIREMENT PARTNERS, LLC	99	23352
(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.	
VOYA RETIREMENT INSURANCE AND ANNUITY 71-0294708	OTHER FEES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ASCENSUS C/O FUTUREPLAN	49	15881
(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.	
VOYA RETIREMENT INSURANCE AND ANNUITY 71-0294708	OTHER SERVICES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORNINGSTAR	27	3014
(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.	
VOYA RETIREMENT INSURANCE AND ANNUITY 71-0294708	INVESTMENT ADVISORY (PLAN)	

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 BEELMAN 401K PROFIT SHARING PLAN AND TRUST				B Three-digit plan number (PN) ▶ 002	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BEELMAN TRUCK COMPANY				D Employer Identification Number (EIN) 37-1047673	
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: VARIABLE INVESTMENT FUNDS					
b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY SEPARATE ACCOUNT D					
c EIN-PN 71-0294708-000		d Entity code P		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25632564	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

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

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

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

SCHEDULE H (Form 5500) 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>BEELMAN 401K PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BEELMAN TRUCK COMPANY</u>	D Employer Identification Number (EIN) <u>37-1047673</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)	
(2) Participant contributions.....		1b(2)	
(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)	882257885999
(9) Value of interest in common/collective trusts.....		1c(9)	
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11)	
(12) Value of interest in 103-12 investment entities		1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13)	3111581725632564
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	45409454105254
(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	36539019	30623817

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	36539019	30623817
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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)	1623841	
(B) Participants	2a(1)(B)	2685020	
(C) Others (including rollovers)	2a(1)(C)	84734	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4393595
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)	43970	
(F) Other	2b(1)(F)	39006	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		82976
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-5701026
c Other income	2c		73182
d Total income. Add all income amounts in column (b) and enter total	2d		-1151273
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4621637	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4621637
f Corrective distributions (see instructions)	2f		34400
g Certain deemed distributions of participant loans (see instructions)	2g		1408
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	104417	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		104417
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4761862
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-5913135
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		2067

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: **STANLEY, DIRNBERGER, HOPPER & ASSOC**

(2) EIN: **43-1500106**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b 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)
COLUMBIA QUARRY COMPANY 401(K) PLAN	27-2376467	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 BEELMAN 401K PROFIT SHARING PLAN AND TRUST		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 BEELMAN TRUCK COMPANY		D Employer Identification Number (EIN) 37-1047673
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 71-0294708		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
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 _____

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

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**Financial Statements
December 31, 2022 and 2021**

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**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

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STANLEY, DIRNBERGER, HOPPER AND ASSOCIATES, LLC

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Beelman 401(k) Profit Sharing Plan and Trust:

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

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

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

INDEPENDENT AUDITOR'S REPORT
Beelman 401(k) Profit Sharing Plan and Trust

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our 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.

INDEPENDENT AUDITOR'S REPORT
Beelman 401(k) Profit Sharing Plan and Trust

Accordingly, the objectives 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 schedule of assets held at end of year is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion –

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

Stanley, Dirnberger, Hopper and Associates, LLC

STANLEY, DIRNBERGER, HOPPER AND ASSOCIATES, LLC
Certified Public Accountants

Cape Girardeau, Missouri
October 12, 2023

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Investments:		
Mutual funds - at fair value	\$ 25,632,564	\$ 31,115,817
General account - at contract value	<u>4,105,254</u>	<u>4,540,945</u>
Total investments	\$ <u>29,737,818</u>	\$ <u>35,656,762</u>
Receivables:		
Employer contributions	\$ 2,089	\$ 25,922
Participant contributions	3,125	32,498
Notes receivable from participants	<u>885,999</u>	<u>882,257</u>
Total receivables	\$ <u>891,213</u>	\$ <u>940,677</u>
Total assets	\$ 30,629,031	\$ 36,597,439
Liabilities:		
Excess contributions payable	<u>-</u>	<u>34,400</u>
Net assets available for plan benefits	\$ <u><u>30,629,031</u></u>	\$ <u><u>36,563,039</u></u>

The accompanying notes to the financial statements
are an integral part of these statements.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Additions to net assets:		
Contributions:		
Employer contributions:		
Matching contributions	\$ 647,255	\$ 526,882
Profit sharing contributions	952,753	1,119,606
Participant contributions	2,655,647	2,250,317
Rollover contributions	84,734	28,789
Total contributions	\$ <u>4,340,389</u>	\$ <u>3,925,594</u>
Net appreciation in fair value of investments	-	4,157,853
Interest credited to general account	39,006	39,758
Interest on notes receivable from participants	43,970	40,727
Other income	73,182	33,556
Total additions	\$ <u>4,496,547</u>	\$ <u>8,197,488</u>
Deductions from net assets:		
Benefits paid to participants	\$ 4,621,637	\$ 3,882,321
Net depreciation in fair value of investments	5,701,026	-
Corrective distributions	-	7,081
Deemed distributions of notes receivable from participants	1,408	391
Administrative, processing and maintenance fees	104,417	34,631
Total deductions	\$ <u>10,428,488</u>	\$ <u>3,924,424</u>
Net change before other changes	\$ (5,931,941)	\$ 4,273,064
Other changes:		
Transfer of assets (to) from other plans	<u>(2,067)</u>	<u>450,032</u>
Net change	\$ (5,934,008)	\$ 4,723,096
Net assets available for plan benefits - beginning of year	<u>36,563,039</u>	<u>31,839,943</u>
Net assets available for plan benefits - end of year	\$ <u><u>30,629,031</u></u>	\$ <u><u>36,563,039</u></u>

The accompanying notes to the financial statements
are an integral part of these statements.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

1. Plan Description

The following description of the Beelman 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the summary plan description for a more complete description of the Plan’s provisions.

General – The Plan was established effective July 1, 1993 as a defined contribution plan covering substantially all employees of Beelman Truck Company, Beelman Management, LLC and Beelman River Terminals, Inc. (the “Company”) (the “Plan Sponsor”) who meet the eligibility provisions of the Plan. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participant Contributions – The Plan is contributory, with participants having the option of contributing up to 100% of eligible compensation, subject to limitations of the Internal Revenue Code. Participants direct the investment of their contributions into various investment options offered by the Plan.

Company Contributions – The Company may make discretionary matching contributions. The Company matched 25% of each participant’s elective contribution for all of 2022 and 2021. Eligibility for the Company match is achieved after reaching age 21 and after six months of employment.

Effective January 1, 2016, the Plan was amended to allow the Company, in its sole discretion, to make a profit-sharing contribution. Eligibility for any profit-sharing contribution is achieved after reaching age 21 and after six months of employment. For the years ended December 31, 2022 and 2021, the Company profit-sharing contribution was equal to 2% of eligible compensation.

Eligible Participants – All employees, as defined in the Plan document, are eligible after reaching age 21 and after two months of employment.

Participants’ Accounts – Each participant’s account is credited with the participant’s contributions, the appropriate amount of the Company’s discretionary matching contribution, and an allocation of Plan earnings or losses and administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting – Participants are 100% vested in all employee contributions and earnings thereon. Vesting in the Company’s discretionary matching and profit sharing contributions portion of their accounts plus actual earnings thereon is based on years of service. A participant is 100% vested after six years of credited service. Credited service is measured by 1,000 hours in a Plan year. A participant will become fully vested automatically upon attainment of normal retirement age, if employment is terminated due to disability or death, or upon termination of the Plan.

Payment of Benefits – Upon retirement, upon leaving employment due to disabling illness or injury, or upon termination prior to retirement, a participant’s vested balance in the Plan will be distributed either as a transfer to another qualified plan, a transfer to an individual retirement account, or in a lump-sum distribution to the designated participant or beneficiary. For participants with an account balance that is less than \$1,000, the vested portion of their account will be “cashed out” via a lump-sum distribution.

For the years ended December 31, 2022 and 2021, there were \$124,822 and \$41,222, respectively, in notes receivable from participants that were “offset” and reported as a benefit paid to participants.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

1. Plan Description (continued)

Forfeited Plan Assets – If a participant forfeits any unvested balances in their account, the forfeited assets are used to reduce Company contributions or Plan expenses. Forfeitures used to reduce Company contributions during the years ended December 31, 2022 and 2021 totaled \$408,980 and \$75,495, respectively. Forfeitures used to pay Plan expenses during the years ended December 31, 2022 and 2021 totaled \$0 and \$0, respectively. Forfeitures available to reduce future Company contributions or Plan expenses totaled \$48,189 and \$159,073 as of December 31, 2022 and 2021, respectively.

Notes Receivable from Participants – The Plan allows participants to borrow money from their account balance. Active participants with a vested account balance of at least \$2,000 are eligible to borrow from their Plan balance. The minimum note amount is \$1,000 and the maximum note amount is the lesser of \$50,000 or 50% of the vested account balance. General-purpose notes have a repayment term of within 60 months. Principal residence notes have a term of within 120 months. The interest rate is determined at the effective date of the note and is typically based upon the prime rate as published by the Wall Street Journal plus an additional markup based upon the repayment term.

The notes receivable from participants balance as of December 31, 2022 and 2021 was \$885,999 and \$882,257, respectively. Deemed distributions of notes receivable from participants during the years ended December 31, 2022 and 2021 totaled \$1,408 and \$391, respectively. Interest on notes receivable from participants for the years ended December 31, 2022 and 2021 totaled \$43,970 and \$40,727, respectively. Notes receivable from participants that are considered in default at December 31, 2022 totaled \$0.

Excess Contributions – Contributions received from participants for 2022 totaling \$26,656 were paid in 2023 to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. These amounts, with earnings or losses, were remitted after March 15, 2023 and therefore will be reported as a corrective distribution during the year ended December 31, 2023.

Company contributions for 2022 totaling \$4,574 were paid in 2023 to certain active participants to return to them excess matching contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. These amounts, with earnings or losses, were remitted after March 15, 2023 and therefore will be reported as a corrective distribution during the year ended December 31, 2023.

Contributions received from participants for 2021 are net of payments of \$25,634 made in 2022 to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. Increasing the excess contributions distributed was \$4,187 in gains which reduce the net appreciation of the investments. These amounts are included within the excess contributions payable at December 31, 2021.

Company contributions for 2021 are net of payments of \$3,852 made for certain active participants to return to them excess matching contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. Increasing the excess contributions distributed was \$727 in gains which reduce the net appreciation of the investments. These amounts are included within the excess contributions payable at December 31, 2021.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

2. Summary of Significant Accounting Policies

Basis of Accounting – The financial statements of the Plan are prepared on the accrual method of accounting.

Investment Valuation – Investment contracts held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the relevant measure for that portion of the net assets available for plan benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year in addition to dividend and interest earnings.

Investment Risk – Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for plan benefits. Participants in the Plan assume all investment risk connected with any decrease in the Plan assets, and such assets are the sole source of payments under the Plan.

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes are reclassified as distributions based on the terms of the Plan document.

Benefits Paid to Participants – Benefits are recorded when paid.

Administrative Expenses – Plan expenses may be paid by the Plan unless the Plan Sponsor, in its sole discretion, elects at any time to pay part or all of such expenses. The Plan has a fee recapture arrangement funded by basis point reductions from each participants' account. The reduction amounts allocated to this account (referred to as an EASE account) are maintained in the Plan to be used for administrative and other Plan expenses. This fee recapture is reported as other income in the Statement of Changes in Net Assets Available for Plan Benefits and was \$73,182 and \$33,556 for the years ended December 31, 2022 and 2021, respectively. Any unused balance will be allocated back to the participants. The Plan has a specified amount of time subsequent to the Plan year to use for administrative and other Plan expenses prior to any remaining balance being allocated back to the participants. During the years ended December 31, 2022 and 2021, there was \$23,310 and \$14,692, respectively, in unused amounts allocated back to participants. As of December 31, 2022 and 2021, the balance in this unallocated EASE account was \$32,385 and \$26,372, respectively.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

2. Summary of Significant Accounting Policies (continued)

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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of increases and decreases in net assets during the reporting period. Actual results could differ from those estimates.

Subsequent Events – The Plan has evaluated the existence of subsequent events through October 12, 2023, which represents the date the financial statements were available to be issued.

3. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statements of net assets available for plan benefits, except for fully benefit-responsive investment contracts, which are reported at contract value. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs consist of unobservable inputs with little or no market activity and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

An 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 used should maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the valuation methodologies used at December 31, 2022 and 2021.

The policy is to recognize transfers between Levels 1 and 2 and into and out of level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2022 and 2021, there were no transfers between Levels 1 and 2 and no transfers into or out of Level 3.

Level 1 - The fair values of the mutual funds are determined by reference to the mutual fund's underlying assets, which are principally marketable equity and fixed income securities. The valuations of marketable equity and fixed income securities are based on the closing price reported in the active market where the individual securities of the mutual funds are traded. Shares held in mutual funds traded on national securities exchanges are valued at their net asset value. The measurement frequency is daily.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

3. Fair Value Measurements (continued)

The fair value of the Plan's mutual funds at December 31, 2022 and 2021, measured using Level 1 inputs, was \$25,632,564 and \$31,115,817, respectively.

For the years ended December 31, 2022 and 2021, the Plan's investments in mutual funds (including dividends, interest, investments bought, sold and held during the year) (depreciated) appreciated in value by \$(5,701,026) and \$4,157,853, respectively. For the year ended December 31, 2021, earnings from excess deferral and matching contributions of \$4,914, that were reported within the respective excess contributions payable as of December 31, 2021, were netted against the net appreciation in fair value of investments.

4. General Account

The Plan additionally offers a general account option, which is reported at contract value. The general account, being Level 2 investments as previously defined, is not actively traded and is valued based on observable inputs being the amounts contributed or transferred to the general account, plus earnings, less any withdrawals or transfers out, and less any administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The contract value of the general account at December 31, 2022 and 2021 was \$4,105,254 and \$4,540,945, respectively.

Principal and interest earned over a defined term, less any applicable charges, is guaranteed. The guaranteed rate is the effective annual rate earned by all contributions to that general account during that reporting year. Contributions continue to earn that calculated interest rate for the duration of the guaranteed term. Interest income earned in the general account for the years ended December 31, 2022 and 2021 was \$39,006 and \$39,758, respectively.

Certain events limit the Plan's ability to transact at contract value. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured breach of the Plan's investment guidelines, (b) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring.

The general account does not permit the insurance company to terminate the agreement prior to the scheduled maturity.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

5. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of the financial statements to Schedule H of Form 5500 for the years ended December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Net assets available for plan benefits per financial statements	\$ 30,629,031	\$ 36,563,039
Less: receivables	(5,214)	(58,420)
Plus: excess contributions payable	<u>-</u>	<u>34,400</u>
Net assets available for plan benefits per Schedule H of Form 5500	<u>\$ 30,623,817</u>	<u>\$ 36,539,019</u>
	<u>2022</u>	<u>2021</u>
Employer contributions per financial statements	\$ 1,600,008	\$ 1,646,488
Plus: prior year receivables	25,922	-
Less: current year receivables	(2,089)	(25,922)
Plus: current year excess contributions payable	<u>-</u>	<u>3,852</u>
Employer contributions per Schedule H of Form 5500	<u>\$ 1,623,841</u>	<u>\$ 1,624,418</u>
	<u>2022</u>	<u>2021</u>
Participant contributions per financial statements	\$ 2,655,647	\$ 2,250,317
Plus: prior year receivables	32,498	-
Less: current year receivables	(3,125)	(32,498)
Plus: current year excess contributions payable	<u>-</u>	<u>25,634</u>
Participant contributions per Schedule H of Form 5500	<u>\$ 2,685,020</u>	<u>\$ 2,243,453</u>
	<u>2022</u>	<u>2021</u>
Investment (depreciation) appreciation per financial statements	\$ (5,701,026)	\$ 4,157,853
Plus: gains on current year excess contributions payable	<u>-</u>	<u>4,914</u>
Investment (depreciation) appreciation per Schedule H of Form 5500	<u>\$ (5,701,026)</u>	<u>\$ 4,162,767</u>
	<u>2022</u>	<u>2021</u>
Corrective distributions per financial statements	\$ -	\$ 7,081
Plus: prior year excess contributions payable	<u>34,400</u>	<u>39,648</u>
Corrective distributions per Schedule H of Form 5500	<u>\$ 34,400</u>	<u>\$ 46,729</u>

The financial statements record excess contributions as a payable in the year of deferral if the corrective distribution is remitted prior to March 15 of the subsequent year, while Form 5500 records excess contributions in the year of the corrective distribution.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

6. Transactions with Parties-In-Interest

For the years ended December 31, 2022 and 2021, the Plan's custodian was Voya Retirement Insurance and Annuity Company. The Plan invested in investment options managed by the custodian.

The Plan incurred administrative expenses in the amount of \$104,417 and \$34,631, respectively, for the years ended December 31, 2022 and 2021. These transactions qualify as party-in-interest transactions that are exempt from the prohibited transaction rules.

7. Certification of Investment Information (Unaudited)

Voya Retirement Insurance and Annuity Company, the custodian of the Plan as of and for the years ended December 31, 2022 and 2021, has supplied the Plan administrator with a certification as to the completeness and accuracy of all investment information in the accompanying Statements of Net Assets Available for Plan Benefits as of December 31, 2022 and 2021, in the Statement of Changes in Net Assets Available for Plan Benefits for the years ended December 31, 2022 and 2021, and in the supplemental schedule as of December 31, 2022.

8. Plan Termination Priorities

Although it has not expressed intent to do so, the Company has the right under the Plan to terminate the Plan at any time subject to the provisions set forth in the Employee Retirement Income Security Act of 1974. In the event of termination of the Plan, the right of all participants to benefits would become 100% vested and nonforfeitable. The amount of the account balance due each participant would be distributed in accordance with the payment provisions of the Plan.

9. Internal Revenue Service Status

The Internal Revenue Service has determined and informed the Plan by letter dated October 29, 2008, that the Plan and related trust are designed in accordance with Section 401(a) of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax consultant believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022 and 2021, there are not uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

The Plan is required to file form 5500 "Annual Return / Report of Employee Benefit Plan". The returns of the Plan are subject to examination by the respective taxing authorities, generally for three years after they are filed. The returns for the years ended December 31, 2020, 2021 and 2022 are still considered open subject to possible examination.

Supplemental Schedule

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

**EIN 37-1047673 PN 002
FORM 5500, SCHEDULE H, PART IV, LINE 4i –
SCHEDULE OF ASSETS HELD AT END OF YEAR**

DECEMBER 31, 2022

(a)	(b)	(c)	(e)
Identity of issue, borrower, lessor, or similar party	Description of Investment		Current Value
American Funds New Perspective Fund	Mutual Fund	\$	1,201,883
BlackRock Mid Cap Growth Equity Fund	Mutual Fund		105,306
Fidelity Inflation Protected Bond Index Fund	Mutual Fund		134,326
Fidelity U.S. Bond Index Fund	Mutual Fund		133
Fidelity 500 Index Fund	Mutual Fund		3,735,258
Fidelity Emerging Markets Index Fund	Mutual Fund		35,391
Fidelity International Index Fund	Mutual Fund		52,599
Fidelity Mid Cap Index Fund	Mutual Fund		387,355
Fidelity Real Estate Index Fund	Mutual Fund		150
Fidelity Small Cap Index Fund	Mutual Fund		177,596
International Equity Fund	Mutual Fund		577,171
Inv Core Bond Fund	Mutual Fund		1,389,410
Large Cap Growth Fund	Mutual Fund		2,475,720
Large Cap Value Fund	Mutual Fund		1,094,503
PGIM High Yield Fund	Mutual Fund		284,886
PIMCO RealPath Blend 2025	Mutual Fund		1,658,503
PIMCO RealPath Blend 2030	Mutual Fund		1,692,177
PIMCO RealPath Blend 2035	Mutual Fund		4,653,833
PIMCO RealPath Blend 2040	Mutual Fund		1,188,417
PIMCO RealPath Blend 2045	Mutual Fund		1,922,413
PIMCO RealPath Blend 2050	Mutual Fund		935,161
PIMCO RealPath Blend 2055	Mutual Fund		883,397
PIMCO RealPath Blend 2060	Mutual Fund		657,721
PIMCO Realpath Blend Inc Ins	Mutual Fund		341,088
State Street Russell Small Cap Value Index	Mutual Fund		121
* Voya Government Money Market Fund	Mutual Fund		48,046
* Voya Fixed Account	General Account		4,105,254
Total Investments		\$	<u>29,737,818</u>
* Notes Receivable from Participants	Maturity is 1 to 60 months; Interest is 4.25% to 8.50%	\$	<u>885,999</u>

* Represents a party-in-interest as of December 31, 2022

Note: Cost value information is omitted for participant-directed investments.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

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**Financial Statements
December 31, 2022 and 2021**

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**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

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Note: Certain supplemental schedules required by the Department of Labor Regulations are omitted because of the absence of conditions under which they are required.	

STANLEY, DIRNBERGER, HOPPER AND ASSOCIATES, LLC

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Beelman 401(k) Profit Sharing Plan and Trust:

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

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

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

INDEPENDENT AUDITOR'S REPORT
Beelman 401(k) Profit Sharing Plan and Trust

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our 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.

INDEPENDENT AUDITOR'S REPORT
Beelman 401(k) Profit Sharing Plan and Trust

Accordingly, the objectives 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 schedule of assets held at end of year is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion –

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

Stanley, Dirnberger, Hopper and Associates, LLC

STANLEY, DIRNBERGER, HOPPER AND ASSOCIATES, LLC
Certified Public Accountants

Cape Girardeau, Missouri
October 12, 2023

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Investments:		
Mutual funds - at fair value	\$ 25,632,564	\$ 31,115,817
General account - at contract value	<u>4,105,254</u>	<u>4,540,945</u>
Total investments	\$ <u>29,737,818</u>	\$ <u>35,656,762</u>
Receivables:		
Employer contributions	\$ 2,089	\$ 25,922
Participant contributions	3,125	32,498
Notes receivable from participants	<u>885,999</u>	<u>882,257</u>
Total receivables	\$ <u>891,213</u>	\$ <u>940,677</u>
Total assets	\$ 30,629,031	\$ 36,597,439
Liabilities:		
Excess contributions payable	<u>-</u>	<u>34,400</u>
Net assets available for plan benefits	\$ <u><u>30,629,031</u></u>	\$ <u><u>36,563,039</u></u>

The accompanying notes to the financial statements
are an integral part of these statements.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Additions to net assets:		
Contributions:		
Employer contributions:		
Matching contributions	\$ 647,255	\$ 526,882
Profit sharing contributions	952,753	1,119,606
Participant contributions	2,655,647	2,250,317
Rollover contributions	84,734	28,789
Total contributions	<u>\$ 4,340,389</u>	<u>\$ 3,925,594</u>
Net appreciation in fair value of investments	-	4,157,853
Interest credited to general account	39,006	39,758
Interest on notes receivable from participants	43,970	40,727
Other income	73,182	33,556
Total additions	<u>\$ 4,496,547</u>	<u>\$ 8,197,488</u>
Deductions from net assets:		
Benefits paid to participants	\$ 4,621,637	\$ 3,882,321
Net depreciation in fair value of investments	5,701,026	-
Corrective distributions	-	7,081
Deemed distributions of notes receivable from participants	1,408	391
Administrative, processing and maintenance fees	104,417	34,631
Total deductions	<u>\$ 10,428,488</u>	<u>\$ 3,924,424</u>
Net change before other changes	\$ (5,931,941)	\$ 4,273,064
Other changes:		
Transfer of assets (to) from other plans	<u>(2,067)</u>	<u>450,032</u>
Net change	\$ (5,934,008)	\$ 4,723,096
Net assets available for plan benefits - beginning of year	<u>36,563,039</u>	<u>31,839,943</u>
Net assets available for plan benefits - end of year	<u><u>\$ 30,629,031</u></u>	<u><u>\$ 36,563,039</u></u>

The accompanying notes to the financial statements
are an integral part of these statements.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

1. Plan Description

The following description of the Beelman 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the summary plan description for a more complete description of the Plan’s provisions.

General – The Plan was established effective July 1, 1993 as a defined contribution plan covering substantially all employees of Beelman Truck Company, Beelman Management, LLC and Beelman River Terminals, Inc. (the “Company”) (the “Plan Sponsor”) who meet the eligibility provisions of the Plan. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Participant Contributions – The Plan is contributory, with participants having the option of contributing up to 100% of eligible compensation, subject to limitations of the Internal Revenue Code. Participants direct the investment of their contributions into various investment options offered by the Plan.

Company Contributions – The Company may make discretionary matching contributions. The Company matched 25% of each participant’s elective contribution for all of 2022 and 2021. Eligibility for the Company match is achieved after reaching age 21 and after six months of employment.

Effective January 1, 2016, the Plan was amended to allow the Company, in its sole discretion, to make a profit-sharing contribution. Eligibility for any profit-sharing contribution is achieved after reaching age 21 and after six months of employment. For the years ended December 31, 2022 and 2021, the Company profit-sharing contribution was equal to 2% of eligible compensation.

Eligible Participants – All employees, as defined in the Plan document, are eligible after reaching age 21 and after two months of employment.

Participants’ Accounts – Each participant’s account is credited with the participant’s contributions, the appropriate amount of the Company’s discretionary matching contribution, and an allocation of Plan earnings or losses and administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting – Participants are 100% vested in all employee contributions and earnings thereon. Vesting in the Company’s discretionary matching and profit sharing contributions portion of their accounts plus actual earnings thereon is based on years of service. A participant is 100% vested after six years of credited service. Credited service is measured by 1,000 hours in a Plan year. A participant will become fully vested automatically upon attainment of normal retirement age, if employment is terminated due to disability or death, or upon termination of the Plan.

Payment of Benefits – Upon retirement, upon leaving employment due to disabling illness or injury, or upon termination prior to retirement, a participant’s vested balance in the Plan will be distributed either as a transfer to another qualified plan, a transfer to an individual retirement account, or in a lump-sum distribution to the designated participant or beneficiary. For participants with an account balance that is less than \$1,000, the vested portion of their account will be “cashed out” via a lump-sum distribution.

For the years ended December 31, 2022 and 2021, there were \$124,822 and \$41,222, respectively, in notes receivable from participants that were “offset” and reported as a benefit paid to participants.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

1. Plan Description (continued)

Forfeited Plan Assets – If a participant forfeits any unvested balances in their account, the forfeited assets are used to reduce Company contributions or Plan expenses. Forfeitures used to reduce Company contributions during the years ended December 31, 2022 and 2021 totaled \$408,980 and \$75,495, respectively. Forfeitures used to pay Plan expenses during the years ended December 31, 2022 and 2021 totaled \$0 and \$0, respectively. Forfeitures available to reduce future Company contributions or Plan expenses totaled \$48,189 and \$159,073 as of December 31, 2022 and 2021, respectively.

Notes Receivable from Participants – The Plan allows participants to borrow money from their account balance. Active participants with a vested account balance of at least \$2,000 are eligible to borrow from their Plan balance. The minimum note amount is \$1,000 and the maximum note amount is the lesser of \$50,000 or 50% of the vested account balance. General-purpose notes have a repayment term of within 60 months. Principal residence notes have a term of within 120 months. The interest rate is determined at the effective date of the note and is typically based upon the prime rate as published by the Wall Street Journal plus an additional markup based upon the repayment term.

The notes receivable from participants balance as of December 31, 2022 and 2021 was \$885,999 and \$882,257, respectively. Deemed distributions of notes receivable from participants during the years ended December 31, 2022 and 2021 totaled \$1,408 and \$391, respectively. Interest on notes receivable from participants for the years ended December 31, 2022 and 2021 totaled \$43,970 and \$40,727, respectively. Notes receivable from participants that are considered in default at December 31, 2022 totaled \$0.

Excess Contributions – Contributions received from participants for 2022 totaling \$26,656 were paid in 2023 to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. These amounts, with earnings or losses, were remitted after March 15, 2023 and therefore will be reported as a corrective distribution during the year ended December 31, 2023.

Company contributions for 2022 totaling \$4,574 were paid in 2023 to certain active participants to return to them excess matching contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. These amounts, with earnings or losses, were remitted after March 15, 2023 and therefore will be reported as a corrective distribution during the year ended December 31, 2023.

Contributions received from participants for 2021 are net of payments of \$25,634 made in 2022 to certain active participants to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. Increasing the excess contributions distributed was \$4,187 in gains which reduce the net appreciation of the investments. These amounts are included within the excess contributions payable at December 31, 2021.

Company contributions for 2021 are net of payments of \$3,852 made for certain active participants to return to them excess matching contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. Increasing the excess contributions distributed was \$727 in gains which reduce the net appreciation of the investments. These amounts are included within the excess contributions payable at December 31, 2021.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

2. Summary of Significant Accounting Policies

Basis of Accounting – The financial statements of the Plan are prepared on the accrual method of accounting.

Investment Valuation – Investment contracts held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the relevant measure for that portion of the net assets available for plan benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year in addition to dividend and interest earnings.

Investment Risk – Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for plan benefits. Participants in the Plan assume all investment risk connected with any decrease in the Plan assets, and such assets are the sole source of payments under the Plan.

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes are reclassified as distributions based on the terms of the Plan document.

Benefits Paid to Participants – Benefits are recorded when paid.

Administrative Expenses – Plan expenses may be paid by the Plan unless the Plan Sponsor, in its sole discretion, elects at any time to pay part or all of such expenses. The Plan has a fee recapture arrangement funded by basis point reductions from each participants' account. The reduction amounts allocated to this account (referred to as an EASE account) are maintained in the Plan to be used for administrative and other Plan expenses. This fee recapture is reported as other income in the Statement of Changes in Net Assets Available for Plan Benefits and was \$73,182 and \$33,556 for the years ended December 31, 2022 and 2021, respectively. Any unused balance will be allocated back to the participants. The Plan has a specified amount of time subsequent to the Plan year to use for administrative and other Plan expenses prior to any remaining balance being allocated back to the participants. During the years ended December 31, 2022 and 2021, there was \$23,310 and \$14,692, respectively, in unused amounts allocated back to participants. As of December 31, 2022 and 2021, the balance in this unallocated EASE account was \$32,385 and \$26,372, respectively.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

2. Summary of Significant Accounting Policies (continued)

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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of increases and decreases in net assets during the reporting period. Actual results could differ from those estimates.

Subsequent Events – The Plan has evaluated the existence of subsequent events through October 12, 2023, which represents the date the financial statements were available to be issued.

3. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statements of net assets available for plan benefits, except for fully benefit-responsive investment contracts, which are reported at contract value. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs consist of unobservable inputs with little or no market activity and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

An 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 used should maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the valuation methodologies used at December 31, 2022 and 2021.

The policy is to recognize transfers between Levels 1 and 2 and into and out of level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2022 and 2021, there were no transfers between Levels 1 and 2 and no transfers into or out of Level 3.

Level 1 - The fair values of the mutual funds are determined by reference to the mutual fund's underlying assets, which are principally marketable equity and fixed income securities. The valuations of marketable equity and fixed income securities are based on the closing price reported in the active market where the individual securities of the mutual funds are traded. Shares held in mutual funds traded on national securities exchanges are valued at their net asset value. The measurement frequency is daily.

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

3. Fair Value Measurements (continued)

The fair value of the Plan's mutual funds at December 31, 2022 and 2021, measured using Level 1 inputs, was \$25,632,564 and \$31,115,817, respectively.

For the years ended December 31, 2022 and 2021, the Plan's investments in mutual funds (including dividends, interest, investments bought, sold and held during the year) (depreciated) appreciated in value by \$(5,701,026) and \$4,157,853, respectively. For the year ended December 31, 2021, earnings from excess deferral and matching contributions of \$4,914, that were reported within the respective excess contributions payable as of December 31, 2021, were netted against the net appreciation in fair value of investments.

4. General Account

The Plan additionally offers a general account option, which is reported at contract value. The general account, being Level 2 investments as previously defined, is not actively traded and is valued based on observable inputs being the amounts contributed or transferred to the general account, plus earnings, less any withdrawals or transfers out, and less any administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The contract value of the general account at December 31, 2022 and 2021 was \$4,105,254 and \$4,540,945, respectively.

Principal and interest earned over a defined term, less any applicable charges, is guaranteed. The guaranteed rate is the effective annual rate earned by all contributions to that general account during that reporting year. Contributions continue to earn that calculated interest rate for the duration of the guaranteed term. Interest income earned in the general account for the years ended December 31, 2022 and 2021 was \$39,006 and \$39,758, respectively.

Certain events limit the Plan's ability to transact at contract value. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured breach of the Plan's investment guidelines, (b) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring.

The general account does not permit the insurance company to terminate the agreement prior to the scheduled maturity.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

5. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of the financial statements to Schedule H of Form 5500 for the years ended December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Net assets available for plan benefits per financial statements	\$ 30,629,031	\$ 36,563,039
Less: receivables	(5,214)	(58,420)
Plus: excess contributions payable	<u>-</u>	<u>34,400</u>
Net assets available for plan benefits per Schedule H of Form 5500	<u>\$ 30,623,817</u>	<u>\$ 36,539,019</u>
	<u>2022</u>	<u>2021</u>
Employer contributions per financial statements	\$ 1,600,008	\$ 1,646,488
Plus: prior year receivables	25,922	-
Less: current year receivables	(2,089)	(25,922)
Plus: current year excess contributions payable	<u>-</u>	<u>3,852</u>
Employer contributions per Schedule H of Form 5500	<u>\$ 1,623,841</u>	<u>\$ 1,624,418</u>
	<u>2022</u>	<u>2021</u>
Participant contributions per financial statements	\$ 2,655,647	\$ 2,250,317
Plus: prior year receivables	32,498	-
Less: current year receivables	(3,125)	(32,498)
Plus: current year excess contributions payable	<u>-</u>	<u>25,634</u>
Participant contributions per Schedule H of Form 5500	<u>\$ 2,685,020</u>	<u>\$ 2,243,453</u>
	<u>2022</u>	<u>2021</u>
Investment (depreciation) appreciation per financial statements	\$ (5,701,026)	\$ 4,157,853
Plus: gains on current year excess contributions payable	<u>-</u>	<u>4,914</u>
Investment (depreciation) appreciation per Schedule H of Form 5500	<u>\$ (5,701,026)</u>	<u>\$ 4,162,767</u>
	<u>2022</u>	<u>2021</u>
Corrective distributions per financial statements	\$ -	\$ 7,081
Plus: prior year excess contributions payable	<u>34,400</u>	<u>39,648</u>
Corrective distributions per Schedule H of Form 5500	<u>\$ 34,400</u>	<u>\$ 46,729</u>

The financial statements record excess contributions as a payable in the year of deferral if the corrective distribution is remitted prior to March 15 of the subsequent year, while Form 5500 records excess contributions in the year of the corrective distribution.

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

6. Transactions with Parties-In-Interest

For the years ended December 31, 2022 and 2021, the Plan's custodian was Voya Retirement Insurance and Annuity Company. The Plan invested in investment options managed by the custodian.

The Plan incurred administrative expenses in the amount of \$104,417 and \$34,631, respectively, for the years ended December 31, 2022 and 2021. These transactions qualify as party-in-interest transactions that are exempt from the prohibited transaction rules.

7. Certification of Investment Information (Unaudited)

Voya Retirement Insurance and Annuity Company, the custodian of the Plan as of and for the years ended December 31, 2022 and 2021, has supplied the Plan administrator with a certification as to the completeness and accuracy of all investment information in the accompanying Statements of Net Assets Available for Plan Benefits as of December 31, 2022 and 2021, in the Statement of Changes in Net Assets Available for Plan Benefits for the years ended December 31, 2022 and 2021, and in the supplemental schedule as of December 31, 2022.

8. Plan Termination Priorities

Although it has not expressed intent to do so, the Company has the right under the Plan to terminate the Plan at any time subject to the provisions set forth in the Employee Retirement Income Security Act of 1974. In the event of termination of the Plan, the right of all participants to benefits would become 100% vested and nonforfeitable. The amount of the account balance due each participant would be distributed in accordance with the payment provisions of the Plan.

9. Internal Revenue Service Status

The Internal Revenue Service has determined and informed the Plan by letter dated October 29, 2008, that the Plan and related trust are designed in accordance with Section 401(a) of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax consultant believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022 and 2021, there are not uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

The Plan is required to file form 5500 "Annual Return / Report of Employee Benefit Plan". The returns of the Plan are subject to examination by the respective taxing authorities, generally for three years after they are filed. The returns for the years ended December 31, 2020, 2021 and 2022 are still considered open subject to possible examination.

Supplemental Schedule

**BEELMAN 401(k)
PROFIT SHARING PLAN AND TRUST**

**EIN 37-1047673 PN 002
FORM 5500, SCHEDULE H, PART IV, LINE 4i –
SCHEDULE OF ASSETS HELD AT END OF YEAR**

DECEMBER 31, 2022

(a)	(b)	(c)	(e)
Identity of issue, borrower, lessor, or similar party	Description of Investment		Current Value
American Funds New Perspective Fund	Mutual Fund	\$	1,201,883
BlackRock Mid Cap Growth Equity Fund	Mutual Fund		105,306
Fidelity Inflation Protected Bond Index Fund	Mutual Fund		134,326
Fidelity U.S. Bond Index Fund	Mutual Fund		133
Fidelity 500 Index Fund	Mutual Fund		3,735,258
Fidelity Emerging Markets Index Fund	Mutual Fund		35,391
Fidelity International Index Fund	Mutual Fund		52,599
Fidelity Mid Cap Index Fund	Mutual Fund		387,355
Fidelity Real Estate Index Fund	Mutual Fund		150
Fidelity Small Cap Index Fund	Mutual Fund		177,596
International Equity Fund	Mutual Fund		577,171
Inv Core Bond Fund	Mutual Fund		1,389,410
Large Cap Growth Fund	Mutual Fund		2,475,720
Large Cap Value Fund	Mutual Fund		1,094,503
PGIM High Yield Fund	Mutual Fund		284,886
PIMCO RealPath Blend 2025	Mutual Fund		1,658,503
PIMCO RealPath Blend 2030	Mutual Fund		1,692,177
PIMCO RealPath Blend 2035	Mutual Fund		4,653,833
PIMCO RealPath Blend 2040	Mutual Fund		1,188,417
PIMCO RealPath Blend 2045	Mutual Fund		1,922,413
PIMCO RealPath Blend 2050	Mutual Fund		935,161
PIMCO RealPath Blend 2055	Mutual Fund		883,397
PIMCO RealPath Blend 2060	Mutual Fund		657,721
PIMCO Realpath Blend Inc Ins	Mutual Fund		341,088
State Street Russell Small Cap Value Index	Mutual Fund		121
* Voya Government Money Market Fund	Mutual Fund		48,046
* Voya Fixed Account	General Account		4,105,254
Total Investments		\$	<u>29,737,818</u>
* Notes Receivable from Participants	Maturity is 1 to 60 months; Interest is 4.25% to 8.50%	\$	<u>885,999</u>

* Represents a party-in-interest as of December 31, 2022

Note: Cost value information is omitted for participant-directed investments.