

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: <div><div>☐ a multiemployer plan</div><div>☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div>☒ a single-employer plan</div><div>☐ a DFE (specify) _____</div></div>
B	This return/report is: <div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☐ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan DINSMORE & SHOHL LLP CASH BALANCE PLAN
1b	Three-digit plan number (PN) ▶ 004
1c	Effective date of plan 01/01/2016
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) DINSMORE & SHOHL LLP 255 E. FIFTH STREET, SUITE 1900 CINCINNATI, OH 45202
2b	Employer Identification Number (EIN) 31-0263070
2c	Plan Sponsor's telephone number 513-977-8200
2d	Business code (see instructions) 541110

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.	10/10/2024	NICOLE DONOHUE
	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

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 275
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 244 6a(2) 214 6b 0 6c 43 6d 257 6e 1 6f 258 6g(1) 6g(2) 6h 0
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:

1C 3B

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
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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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
Round off amounts to nearest dollar.	
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan DINSMORE & SHOHL LLP CASH BALANCE PLAN	B Three-digit plan number (PN) 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DINSMORE & SHOHL LLP	D Employer Identification Number (EIN) 31-0263070
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	15638681	
b	Actuarial value	2b	15638681	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	0	0	0
b	For terminated vested participants	31	1354543	1354543
c	For active participants	244	11961727	11961727
d	Total	275	13316270	13316270
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.02 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	2881041	
b	Expected plan-related expenses	6b	88000	
c	Target normal cost	6c	2969041	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<div>SIGN HERE</div>	<div>Signature of actuary</div> <div>KARINA LIMSICO, FSA, EA</div> <div>Type or print name of actuary</div> <div>OCTOBER THREE CONSULTING LLC</div> <div>Firm name</div> <div>233 SOUTH WACKER DRIVE SUITE 8350 CHICAGO, IL 60606</div> <div>Address of the firm</div>	<div>06/12/2024</div> <div>Date</div> <div>23-07028</div> <div>Most recent enrollment number</div> <div>312-878-2440</div> <div>Telephone number (including area code)</div>
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Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>-12.97</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2789202
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.20</u> %		145039
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		2934241
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	117.44 %
15 Adjusted funding target attainment percentage	15	117.44 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	117.32 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/29/2023	3709937	0			
Totals ▶			18(b)	3709937	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3534023
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
	☐ N/A, full yield curve used		
b Applicable month (enter code).....	21b	0	
22 Weighted average retirement age	22	62	
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI	Miscellaneous Items
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24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...		☐ Yes ☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years
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28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII	Minimum Required Contribution For Current Year
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	2969041	
b Excess assets, if applicable, but not greater than line 31a	31b	2322411	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	646630	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	646630	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	3534023	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2887393	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
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41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan DINSMORE & SHOHL LLP CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 DINSMORE & SHOHL LLP	D Employer Identification Number (EIN) 31-0263070

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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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)

OCTOBER THREE CONSULTING LLC

27-1175487

(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?
11 50	ACTUARY	101776	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIFTH THIRD BANK

5050 KINGSLEY DRIVE
MD 1MOB2D
CINCINNATI, OH 45263

(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?
21 50	TRUSTEE	11383	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan DINSMORE & SHOHL LLP CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 DINSMORE & SHOHL LLP		
D Employer Identification Number (EIN) 31-0263070		

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1	1
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	2762	2181
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3713863	3752188
(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)	1884594	2512591
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	10040223	13555272
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	15641443	19822233
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	15641443	19822233

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)	3709937	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3709937
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	23299	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		23299
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	57493	
(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)		57493
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	4818481	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	4792588	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		25893
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	412956	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1118556
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		5348134

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1054185	
(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)		1054185
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	11383	
(7) Actuarial fees	2i(7)	101776	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		113159
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1167344

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		4180790
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **CLARK, SCHAEFER & HACKETT & CO**

(2) EIN: **31-0800053**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 507307.

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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>DINSMORE & SHOHL LLP CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DINSMORE & SHOHL LLP</u>	D Employer Identification Number (EIN) <u>31-0263070</u>

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	<u>0</u>
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): <u>31-1051736</u>		
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	<u>17</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☒ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2023
v. 230707

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)

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)

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)

14a**14b****14c**

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year

b The corresponding number for the second preceding plan year

15a**15b**

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year

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

16a**16b**

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

- 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. _____

Part VII IRS Compliance Questions

- 21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

- 21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method
☐ "Prior year" ADP test
☐ "Current year" ADP test
☒ N/A

- 22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

Dinsmore & Shohl LLP Cash Balance Plan

Financial Statements and Supplemental Schedules

December 31, 2023 and 2022

with Independent Auditors' Report

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INDEPENDENT AUDITORS' REPORT

To the Participants and Fringe Benefits Committee of
Dinsmore & Shohl LLP Cash Balance Plan

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

We have performed audits of the financial statements of Dinsmore & Shohl LLP Cash Balance Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022 and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dinsmore & Shohl LLP Cash Balance Plan and to meet our other ethical responsibilities,

in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dinsmore & Shohl LLP Cash Balance 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 Dinsmore & Shohl LLP Cash Balance Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters - Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2023 and the supplemental schedule of reportable transactions for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
October 8, 2024

Dinsmore & Shohl LLP Cash Balance Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets:		
Investments at fair value:		
Mutual funds	\$ 13,555,272	10,040,223
Money market funds	3,752,189	3,713,864
Common stocks	<u>2,512,591</u>	<u>1,884,594</u>
	<u>19,820,052</u>	<u>15,638,681</u>
Receivables:		
Accrued income	<u>2,181</u>	<u>2,762</u>
Net assets available for benefits	\$ <u><u>19,822,233</u></u>	<u><u>15,641,443</u></u>

See accompanying notes to the financial statements.

Dinsmore & Shohl LLP Cash Balance Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023

Additions to net assets:	
Contributions	\$ 3,709,937
Investment income:	
Interest and dividends on investments	80,792
Net appreciation in fair value of investments	<u>1,557,405</u>
Total additions	<u>5,348,134</u>
Deductions from net assets:	
Benefit payments	1,054,185
Administrative expenses	<u>113,159</u>
Total deductions	<u>1,167,344</u>
Net increase	4,180,790
Net assets available for benefits:	
Beginning of year	<u>15,641,443</u>
End of year	\$ <u><u>19,822,233</u></u>

See accompanying notes to the financial statements.

1. PLAN DESCRIPTION:

The following is a brief description of the Dinsmore & Shohl LLP Cash Balance Plan (the Plan) which was established on January 1, 2016. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

General

The Plan is a cash balance defined benefit plan providing retirement, disability, and death benefits to all eligible partners. The Plan sponsor is Dinsmore & Shohl LLP (the Firm) and the Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan includes all equity and phase-down Partners who were actively providing service to the Firm as of November 17, 2016. Thereafter, equity or phase-down partners are eligible to participate in the Plan after the later of completing one year of service or the date he or she becomes an equity or phase-down Partner.

The Plan is administered by the Firm's Fringe Benefits Committee (the Committee), which is a committee of the Board of Directors of the Firm. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Firm's Board of Directors.

Participant's accounts

Under the Plan provisions, amounts are credited by the Firm to the participants' hypothetical Cash Balance Account in three subaccounts, the Basic Account, the Maximum Account and the Preservation Account. The Basic Account is equal to the sum of the Participant's Cash Balance Credits and Basic Earnings Credits. The Maximum Account is equal to the sum of the Participant's Cash Balance Credits and Maximum Earnings Credits. The Preservation Account is equal to the sum of the Participant's Cash Balance Credits. At any Annuity Starting Date, a Participant's Cash Balance Account shall not be greater than the Maximum Account. At any Annuity Starting Date, other than the one attributed to an in-service distribution, a Participant's Cash Balance Account shall not be less than the Preservation Account.

Participants' accounts are allocated Cash Balance Credits at the end of each plan year. The Cash Balance Credit for a plan year is equal to \$1,600 multiplied by the Partner Points in excess of 30, as adjusted in accordance with the plan document. In no event shall the Cash Balance Credit for a plan year be less than \$1,000 or greater than the maximum Cash Balance Credit as stated in the plan document.

Participants' accounts also receive earnings credits. Earnings credits are allocated to participants' accounts at the end of each day beginning April 1, 2017. The Basic Earnings Credit is based on the rate of return on the investment portfolio in which the fund assets are invested. The Basic Earnings is determined by applying the Rate of Return to the Basic Account as of the beginning of the day. The Maximum Earnings Credit shall be the amount determined by applying an 8% annual rate of return, compounded daily, to the Participants' Maximum Account as of the beginning of the day.

Vesting

Participants are 100% vested in their Cash Balance Account at all times.

Funding policy

The Plan's funding policy is for the Firm to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. Contributions of \$3,730,104 were made for the 2023 plan year. The Firm's contributions for 2023 exceeded the minimum funding requirements of ERISA.

Pension benefits

Benefits are determined based on the participant's Cash Balance Account. Plan participants are eligible for their plan benefit after attainment of normal retirement age, or upon termination of employment. The Plan also allows in-service distributions upon attainment of age 59 1/2. A spouse or other named beneficiary of an active or terminated Participant is eligible for a benefit upon the Participant's death prior to benefit commencement. Benefit payments are made in the form of a lump sum payment equal to the participant's Cash Balance Account, or its actuarial equivalent if payment is made in a form other than a lump sum payment.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**Basis of accounting**

The financial statements of the Plan have been prepared on the accrual basis.

Use of estimates

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

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee.

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

Payment of benefits

Benefit payments are recorded when paid to participants.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Firm and are excluded from these financial statements. Fees related to the compliance of the Plan are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent events

Effective January 1, 2024, the Plan was amended such that in no event shall the Cash Balance Credit for a plan year be less than \$5,000 or greater than the maximum Cash Balance Credit.

The Plan has evaluated subsequent events through October 8, 2024, the date the financial statements were available to be issued.

3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are accumulated based on Partner Points during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of December 31, 2023 and December 31, 2022, were:

- (a) life expectancy of participants – IRS 2023 and 2022 Static Mortality Table with separate tables for annuitants and non-annuitants, as prescribed by Treasury regulation section 1.430(h)(3)-1,
- (b) retirement age – normal retirement on the first of the month next following the month a participant attains age 62 and
- (c) interest crediting rate of 2.50% for 2023.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

A summary of the information relative to the actuarial present value of accumulated plan benefits as of December 31, 2023 and 2022 are presented as follows:

	December 31, <u>2023</u>	<u>2022</u>
Accumulated plan benefits:		
Vested benefits – other participants	\$ <u>19,748,220</u>	<u>15,927,040</u>
Total actuarial present value of accumulated plan benefits	\$ <u>19,748,220</u>	<u>15,927,040</u>

Changes in the actuarial present value of accumulated plan benefits for the year ended December 31, 2023 are summarized below:

Actuarial present value of accumulated plan benefits, beginning of year	\$ 15,927,040
Increase (decrease) attributable to:	
Benefits accumulated	3,709,937
Interest	1,164,831
Demographic experience	1
Benefits paid	<u>(1,053,589)</u>
Actuarial present value of accumulated plan benefits as of December 31, 2023	\$ <u>19,748,220</u>

4. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE:

Plan management has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fifth Third Bank, the trustee, has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2023 and 2022, the supplemental schedule of assets (held at end of year) as of December 31, 2023, and the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2023.

5. FAIR VALUE MEASUREMENTS:

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Money market and mutual funds: Valued at the daily closing price as reported by the fund. Money market and mutual funds held by the Plan are open-end funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022;

<u>Investments at fair value as of December 31, 2023</u>					
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Assets at NAV</u>	<u>Total</u>
Mutual funds	\$ 13,555,272	-	-	-	13,555,272
Money market fund	3,752,189	-	-	-	3,752,189
Common stocks	<u>2,512,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,512,591</u>
Total investments at fair value	\$ <u>19,820,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,820,052</u>

<u>Investments at fair value as of December 31, 2022</u>					
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Assets at NAV</u>	<u>Total</u>
Mutual funds	\$ 10,040,223	-	-	-	10,040,223
Money market fund	3,713,864	-	-	-	3,713,864
Common stocks	<u>1,884,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,884,594</u>
Total investments at fair value	\$ <u>15,638,681</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,638,681</u>

6. RELATED PARTY TRANSACTIONS:

Certain expenses of maintaining the Plan are paid directly by the Firm and are excluded from these financial statements.

7. PLAN TERMINATION:

While the Firm has not expressed any intent to discontinue its contributions, it is free to do so at any time, subject to penalties set forth by ERISA. In the event such discontinuance results in the termination of the Plan, the Plan provides that the net assets of the Plan shall be allocated among the participants and beneficiaries of the Plan in an order provided for by ERISA, and any amounts remaining after said allocation will be returned to the Firm. To the extent unfunded vested benefits exist, ERISA provides that such benefits are payable by the Pension Benefit Guaranty Corporation (PBGC) to participants, up to specified limitations, as described in ERISA.

8. RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. 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 that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported, based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

9. TAX STATUS OF THE PLAN:

The Plan obtained a determination letter dated March 28, 2018 in which the Internal Revenue Service (IRS) stated that the Plan is designed in accordance with the applicable requirement of the Internal Revenue Code (IRC). The Plan has since been amended. Management believes that the Plan currently is designed and 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.

Dinsmore & Shohl LLP Cash Balance Plan
EIN 31-0263070 Plan Number: 004
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity value	(d) Cost	(e) Current value
	ABBVIE INC	Common Stock	\$ 53,685	61,988
	ADOBE SYS INC	Common Stock	46,697	62,643
	AECOM	Common Stock	15,700	18,763
	ALPHABET INC CAP STK CL C	Common Stock	81,676	128,669
	AMAZON.COM INC	Common Stock	23,207	25,982
	AMDOCS LIMITED	Common Stock	23,448	26,806
	AMEREN CORP	Common Stock	15,533	14,685
	AMERICAN ELEC PWR INC	Common Stock	31,271	30,051
	ANALOG DEVICES INC	Common Stock	17,761	18,268
	APPLE INC	Common Stock	49,259	106,084
	AUTOMATIC DATA PROCESSING INC	Common Stock	21,066	27,257
	AUTOZONE INC	Common Stock	32,585	56,883
	BOOKING HOLDINGS INC	Common Stock	24,002	39,019
	BOOZ ALLEN HAMILTON HLDG CORP CL A	Common Stock	4,612	8,442
	BRISTOL MYERS SQUIBB CO	Common Stock	16,791	12,263
	BROADCOM INC	Common Stock	43,890	89,300
	CBOE GLOBAL MARKETS, INC	Common Stock	16,635	23,748
	CENTERPOINT ENERGY INC	Common Stock	14,373	14,485
	CENCORA, INC	Common Stock	11,957	15,198
	COCA COLA CO	Common Stock	34,077	35,594
	COMCAST CORP CL A	Common Stock	37,128	39,728
	COMPASS GROUP PLC	Common Stock	22,330	24,293
	EATON CORP PLC	Common Stock	10,664	11,078
	ELEVANCE HEALTH, INC	Common Stock	22,775	24,050
	ELECTRONIC ARTS	Common Stock	29,271	30,919
	EVEREST RE GROUP LTD	Common Stock	21,018	29,347
	EXPERIAN PLC	Common Stock	20,738	24,655
	EXXON MOBIL CORP	Common Stock	10,435	8,998
	FIRST INDL RLTY TR INC	Common Stock	9,524	9,639
	FISERV INC	Common Stock	10,448	11,557
	FORTINET INC	Common Stock	12,130	12,350
	GEN DIGITAL INC	Common Stock	38,828	37,881
	GENPACT LTD	Common Stock	36,771	31,343
	GILEAD SCIENCES INC	Common Stock	30,802	29,650
	INTUIT	Common Stock	31,185	43,752
	JPMORGAN CHASE & CO	Common Stock	43,313	56,133
	KLA CORPORATION	Common Stock	19,239	29,646
	KEURIG DR PEPPER INC	Common Stock	9,848	11,262
	KONINKLIJKE AHOLD DELHAIZE N.V. SPONSORED ADR NEW 2016	Common Stock	14,030	13,076
	LILLY (ELI) & CO	Common Stock	11,665	37,307
	LOCKHEAD MARTIN CORP	Common Stock	38,457	39,885
	MARSH & MCLENNAN COS INC	Common Stock	33,737	41,494
	MASTERCARD INC	Common Stock	17,565	28,576
	MCKESSON CORPORATION	Common Stock	26,909	37,038
	META PLATFORMS INC	Common Stock	25,019	46,369
	MERCK & CO INC	Common Stock	48,704	63,995

Dinsmore & Shohl LLP Cash Balance Plan
EIN 31-0263070 Plan Number: 004
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (Continued)
December 31, 2023

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity value	(d) Cost	(e) Current value
	MICROSOFT CORP	Common Stock	112,276	222,992
	MSCI INC-A	Common Stock	10,856	11,879
	NEXTERA ENERGY INC	Common Stock	18,932	14,821
	NICE LTD	Common Stock	12,214	11,173
	NVIDIA CORP	Common Stock	9,601	10,895
	O REILLY AUTOMOTIVE INC	Common Stock	9,443	17,101
	ORACLE CORPORATION	Common Stock	24,748	43,437
	PAYCHEX INC	Common Stock	21,303	28,348
	PHILIP MORRIS INTL INC	Common Stock	40,158	41,583
	PROCTER & GAMBLE CO	Common Stock	25,881	27,550
	PROGRESSIVE CORP OHIO	Common Stock	12,687	23,096
	PUBLIC STORAGE	Common Stock	11,337	11,895
	RELX PLC SPONSORED ADR	Common Stock	9,911	17,530
	S&P GLOBAL INC	Common Stock	18,498	22,907
	SERVICENOW INC	Common Stock	22,550	34,618
	SHELL PLC	Common Stock	40,772	52,508
	THERMO FISHER SCIENTIFIC INC	Common Stock	10,244	10,085
	ULTA BEAUTY, INC	Common Stock	15,803	18,620
	UNITEDHEALTH GROUP INC	Common Stock	43,229	65,282
	VERIZON COMMUNICATIONS INC	Common Stock	31,788	22,620
	VERISK ANALYTICS INC	Common Stock	9,822	9,793
	VERSIGN INC	Common Stock	34,411	37,897
	VERTEX PHARMACEUTICALS INC	Common Stock	23,471	30,110
	VISA INC CL A	Common Stock	42,458	59,099
	WALMART INC	Common Stock	31,685	36,732
	WILLIS TOWERS WATSON PUB LTD	Common Stock	20,521	21,708
	YUM! BRANDS INC	Common Stock	18,084	18,163
	Total Common Stocks		\$ 1,893,441	2,512,591
	FEDERATED GOVT OBLIGATION	Money Market Fund	\$ 3,752,189	3,752,189
	AB BD FD INC BD INFLATION STRATEGY CL 1	Mutual Fund	\$ 1,189,262	1,103,204
	AB BD FD INC	Mutual Fund	1,314,141	1,140,229
	AB GLOBAL BOND FUND	Mutual Fund	4,333,895	3,828,043
	AB GLOBAL CORE EQUITY PORTFOLIO ADV	Mutual Fund	1,276,249	1,324,828
	AB INTERNATIONAL STRAT EQS ADV	Mutual Fund	1,161,881	1,140,687
	AB SHORT DURATION HIGH YIELD	Mutual Fund	1,195,777	1,120,882
	ALLIANCE BERSTEIN ALL MARK REAL RETURN	Mutual Fund	324,886	326,217
	AMERICAN BEACON INTL EQUITY Y	Mutual Fund	367,804	331,160
	BERNSTEIN SANFORD C FD INC OVERLAY A PORT CL 1	Mutual Fund	2,130,810	2,043,639
	BERNSTEIN SANFORD C FD INC OVERLAY B PORT CL 1	Mutual Fund	1,357,798	1,196,383
	Total Mutual Funds		\$ 14,652,503	13,555,272

SINGLE TRANSACTION EXCEEDS 5%			01-01-002-9665175			01/01/23 THROUGH 12/31/23		
						VALUATION	15,641,442.10 THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	01/31/23	1,784,860.000	1,784,860.00	.00	.00	1,784,860.00	.00
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	02/28/23	970,583.000	970,583.00	.00	.00	970,583.00	.00
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	PUR	12/29/23	3,592,156.000	3,592,156.00	.00	.00	3,592,156.00	.00
	1 PURCHASES FOR		3,592,156.00	2 SALES FOR	2,755,443.00			

5% REPORT BY ASSET-AGGREGATE			01-01-002-9665175			01/01/23 THROUGH 12/31/23		
			VALUATION			15,641,442.10	THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
AB GLOBAL BOND FUND	PUR	01/05/23	64,333.826	435,540.00	.00	.00	435,540.00	.00
	PUR	01/12/23	1,163.185	7,816.60	.00	.00	7,816.60	.00
	PUR	02/06/23	1,218.292	8,394.03	.00	.00	8,394.03	.00
	PUR	02/14/23	38,938.596	266,340.00	.00	.00	266,340.00	.00
	SAL	02/22/23	2,075.000	14,110.00	.00	.00	16,585.64	-2,475.64
	SAL	02/23/23	12,558.346	85,020.00	.00	.00	100,379.84	-15,359.84
	SAL	03/06/23	1,424.332	9,600.00	.00	.00	11,384.80	-1,784.80
	PUR	03/08/23	1,216.917	8,214.19	.00	.00	8,214.19	.00
	PUR	03/20/23	5,559.767	38,140.00	.00	.00	38,140.00	.00
	SAL	03/24/23	5,048.035	34,680.00	.00	.00	40,274.20	-5,594.20
	PUR	04/05/23	10,795.356	74,380.00	.00	.00	74,380.00	.00
	PUR	04/14/23	1,744.451	11,949.49	.00	.00	11,949.49	.00
	PUR	04/19/23	19,642.962	133,965.00	.00	.00	133,965.00	.00
	PUR	05/16/23	1,435.292	9,831.75	.00	.00	9,831.75	.00
	SAL	05/25/23	8,177.037	55,195.00	.00	.00	64,675.28	-9,480.28
	PUR	06/14/23	1,571.389	10,654.02	.00	.00	10,654.02	.00
	PUR	07/13/23	1,746.951	11,756.98	.00	.00	11,756.98	.00
	PUR	08/10/23	1,572.728	10,600.19	.00	.00	10,600.19	.00
	PUR	09/07/23	1,715.585	11,494.42	.00	.00	11,494.42	.00
	PUR	09/12/23	8,368.223	55,565.00	.00	.00	55,565.00	.00
	SAL	09/15/23	870.120	5,795.00	.00	.00	6,853.58	-1,058.58
	PUR	10/10/23	1,715.805	11,255.68	.00	.00	11,255.68	.00
	SAL	10/10/23	1,088.462	7,075.00	.00	.00	8,568.98	-1,493.98
	SAL	10/20/23	6,181.818	40,120.00	.00	.00	48,666.74	-8,546.74
	SAL	10/24/23	8,961.420	58,070.00	.00	.00	70,549.33	-12,479.33
	PUR	11/09/23	1,779.243	11,565.08	.00	.00	11,565.08	.00
	PUR	11/14/23	3,370.455	22,245.00	.00	.00	22,245.00	.00
	PUR	12/06/23	1,583.765	10,658.74	.00	.00	10,658.74	.00
19 PURCHASES FOR		1,150,366.17	9 SALES FOR	309,665.00	ISSUE	AGGREGATE TOTAL	1,460,031.17	
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	PUR	01/31/23	3,957.000	3,957.00	.00	.00	3,957.00	.00
	SAL	01/31/23	1,784,860.000	1,784,860.00	.00	.00	1,784,860.00	.00
	PUR	02/28/23	9,727.000	9,727.00	.00	.00	9,727.00	.00
	SAL	02/28/23	970,583.000	970,583.00	.00	.00	970,583.00	.00
	PUR	03/31/23	9,178.000	9,178.00	.00	.00	9,178.00	.00
	SAL	03/31/23	298,302.000	298,302.00	.00	.00	298,302.00	.00
	PUR	04/30/23	6,368.000	6,368.00	.00	.00	6,368.00	.00
	SAL	04/30/23	550,965.000	550,965.00	.00	.00	550,965.00	.00
	SAL	05/31/23	29,369.000	29,369.00	.00	.00	29,369.00	.00
	SAL	05/31/23	10,326.000	10,326.00	.00	.00	10,326.00	.00
	PUR	06/30/23	38,167.000	38,167.00	.00	.00	38,167.00	.00
	PUR	06/30/23	148,634.000	148,634.00	.00	.00	148,634.00	.00
	PUR	07/31/23	3,965.000	3,965.00	.00	.00	3,965.00	.00

5% REPORT BY ASSET-AGGREGATE

01-01-002-9665175

01/01/23 THROUGH 12/31/23

						VALUATION	15,641,442.10	THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET		NET GAIN/LOSS
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	07/31/23	51,541.000	51,541.00	.00	.00	51,541.00		.00
	PUR	08/31/23	3,582.000	3,582.00	.00	.00	3,582.00		.00
	SAL	08/31/23	14,226.000	14,226.00	.00	.00	14,226.00		.00
	SAL	09/30/23	130,356.000	130,356.00	.00	.00	130,356.00		.00
	SAL	09/30/23	82,867.000	82,867.00	.00	.00	82,867.00		.00
	PUR	10/31/23	84,260.000	84,260.00	.00	.00	84,260.00		.00
	SAL	11/30/23	69,755.000	69,755.00	.00	.00	69,755.00		.00
	PUR	12/29/23	131,481.000	131,481.00	.00	.00	131,481.00		.00
	PUR	12/29/23	3,592,156.000	3,592,156.00	.00	.00	3,592,156.00		.00
11 PURCHASES FOR		4,031,475.00	11 SALES FOR	3,993,150.00	ISSUE	AGGREGATE TOTAL	8,024,625.00		

5% REPORT BY BROKER-SECURITIES 01-01-002-9665175 01/01/23 THROUGH 12/31/23

				VALUATION		15,641,442.10	THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS

N O A C T I V I T Y T H I S P E R I O D

5% REPORT BY BROKER-NONSECURITIES 01-01-002-9665175 01/01/23 THROUGH 12/31/23

						VALUATION	15,641,442.10	THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS	

N O A C T I V I T Y T H I S P E R I O D



Dinsmore & Shohl LLP Cash Balance Plan

EIN / PN 31-0263070 / 004

Schedule SB, Line 26a – Schedule of Active Participant Data

Attained age	Completed years of credited service as of January 1, 2023										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & over	
Under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	1	1	-	-	-	-	-	-	-	-	2
35 to 39	4	8	-	-	-	-	-	-	-	-	12
40 to 44	8	19	7	-	-	-	-	-	-	-	34
45 to 49	3	14	20	-	-	-	-	-	-	-	37
50 to 54	4	13	27	-	-	-	-	-	-	-	44
55 to 59	-	10	33	-	-	-	-	-	-	-	43
60 to 64	4	5	26	-	-	-	-	-	-	-	35
65 to 69	-	5	24	-	-	-	-	-	-	-	29
70 & over	-	2	6	-	-	-	-	-	-	-	8
Total	24	77	143	-	-	-	-	-	-	-	244

Dinsmore & Shohl LLP Cash Balance Plan
EIN / PN 31-0263070 / 004
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Actuarial Assumptions and Methods

Plan Sponsor Elections

Yield curve election: The plan sponsor did not elect to use the full yield curve under IRC section 430(h)(2)(D)(ii).

Applicable month: The plan sponsor elected to base the segment rates on the rates published in the month containing the valuation date.

Economic Assumptions

	Funding Target		PBGC Funding Target
	with stabilization	without stabilization	
First segment rate (years 0 to 4):	4.75%	2.13%	2.13%
Second segment rate (years 5 to 19):	5.00%	3.62%	3.62%
Third segment rate (years 20 and after):	5.74%	3.93%	3.93%
Effective interest rate (current year):	5.02%	3.50%	N/A

Interest crediting rate: 2.50%

The interest rates listed above are compounded annually.

The cash balance interest crediting rate is equal to the rate of return on plan assets, subject to cumulative minimum and maximum interest crediting rates. Accordingly, the assets needed to provide future cash balance benefits are independent of interest rates and only dependent on the plan’s asset allocation to the extent that the cumulative minimum or maximum interest crediting rates affect the cash balance accounts. This plan provision is difficult to measure using traditional deterministic valuation procedures. To account for this plan provision, the interest crediting rate was selected from a reasonable range based on the plan’s asset allocation that, when combined with the segment interest rates, produced a funding target that was as close as possible to the economic value of the cash balance accounts.

Demographic Assumptions

RETIREMENT

All participants are assumed to retire according to the following schedule, but no earlier than one year from the valuation date of January 1, 2023:

Assumed retirement age	Percent assumed to retire
62	100.00%

WEIGHTED AVERAGE RETIREMENT AGE

The weighted average retirement age for the population during the current year, rounded to the nearest whole number, is 62.

WITHDRAWAL AND DISABILITY

None.

RATIONALE FOR RETIREMENT AGE, WITHDRAWAL AND DISABILITY ASSUMPTIONS

The economic value of the cash balance benefits is not materially affected by the timing of benefit commencement. Therefore, no preretirement withdrawal or disability is assumed, and all participants are assumed to retire according to the schedule above.

MORTALITY AND MORTALITY IMPROVEMENT

The mortality follows the IRS 2023 Static Mortality Table with separate tables for annuitants and non-annuitants, as prescribed by Treasury regulation section 1.430(h)(3)-1. The mortality decrement is assumed to occur as of the beginning of the year.

Other Assumptions

FORM OF PAYMENT

Based on the experience of the plan and future expectations, all participants are assumed to elect a lump sum form of payment.

Dinsmore & Shohl LLP Cash Balance Plan

EIN / PN 31-0263070 / 004

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Actuarial Assumptions and Methods

EXPENSES

Assumed expenses are \$88,000 for 2023, based on the experience of the plan and future expectations. In accordance with our understanding of the available guidance, the expense assumption reflects administrative expenses and does not include investment-related expenses or any other non-administrative expense.

Changes from Prior Year and Rationale for Changes

None.

Actuarial Methods

VALUATION DATE

The valuation date is January 1, 2023.

ACTUARIAL VALUE OF ASSETS

The actuarial value of assets is equal to the market value of assets.

MINIMUM FUNDING METHOD

The funding target and target normal cost for minimum funding calculations are determined using the traditional unit credit cost method as prescribed by Treasury regulation section 1.430(d)-1. The liability under the unit credit cost method is the value of the accrued pension benefit using service and pay as of the valuation date. The sum of the present value of the accrued benefits for all participants is the ERISA funding target. The normal cost is the present value of the benefits earned during the year. The target normal cost is the sum of the normal costs for all participants and the assumed administrative expenses.

Changes in Method from Prior Year and Rationale for Changes

None.

SINGLE TRANSACTION EXCEEDS 5%			01-01-002-9665175			01/01/23 THROUGH 12/31/23		
						VALUATION	15,641,442.10 THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	01/31/23	1,784,860.000	1,784,860.00	.00	.00	1,784,860.00	.00
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	02/28/23	970,583.000	970,583.00	.00	.00	970,583.00	.00
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	PUR	12/29/23	3,592,156.000	3,592,156.00	.00	.00	3,592,156.00	.00
	1 PURCHASES FOR		3,592,156.00	2 SALES FOR	2,755,443.00			

5% REPORT BY ASSET-AGGREGATE			01-01-002-9665175			01/01/23 THROUGH 12/31/23		
			VALUATION			15,641,442.10	THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
AB GLOBAL BOND FUND	PUR	01/05/23	64,333.826	435,540.00	.00	.00	435,540.00	.00
	PUR	01/12/23	1,163.185	7,816.60	.00	.00	7,816.60	.00
	PUR	02/06/23	1,218.292	8,394.03	.00	.00	8,394.03	.00
	PUR	02/14/23	38,938.596	266,340.00	.00	.00	266,340.00	.00
	SAL	02/22/23	2,075.000	14,110.00	.00	.00	16,585.64	-2,475.64
	SAL	02/23/23	12,558.346	85,020.00	.00	.00	100,379.84	-15,359.84
	SAL	03/06/23	1,424.332	9,600.00	.00	.00	11,384.80	-1,784.80
	PUR	03/08/23	1,216.917	8,214.19	.00	.00	8,214.19	.00
	PUR	03/20/23	5,559.767	38,140.00	.00	.00	38,140.00	.00
	SAL	03/24/23	5,048.035	34,680.00	.00	.00	40,274.20	-5,594.20
	PUR	04/05/23	10,795.356	74,380.00	.00	.00	74,380.00	.00
	PUR	04/14/23	1,744.451	11,949.49	.00	.00	11,949.49	.00
	PUR	04/19/23	19,642.962	133,965.00	.00	.00	133,965.00	.00
	PUR	05/16/23	1,435.292	9,831.75	.00	.00	9,831.75	.00
	SAL	05/25/23	8,177.037	55,195.00	.00	.00	64,675.28	-9,480.28
	PUR	06/14/23	1,571.389	10,654.02	.00	.00	10,654.02	.00
	PUR	07/13/23	1,746.951	11,756.98	.00	.00	11,756.98	.00
	PUR	08/10/23	1,572.728	10,600.19	.00	.00	10,600.19	.00
	PUR	09/07/23	1,715.585	11,494.42	.00	.00	11,494.42	.00
	PUR	09/12/23	8,368.223	55,565.00	.00	.00	55,565.00	.00
	SAL	09/15/23	870.120	5,795.00	.00	.00	6,853.58	-1,058.58
	PUR	10/10/23	1,715.805	11,255.68	.00	.00	11,255.68	.00
	SAL	10/10/23	1,088.462	7,075.00	.00	.00	8,568.98	-1,493.98
	SAL	10/20/23	6,181.818	40,120.00	.00	.00	48,666.74	-8,546.74
	SAL	10/24/23	8,961.420	58,070.00	.00	.00	70,549.33	-12,479.33
	PUR	11/09/23	1,779.243	11,565.08	.00	.00	11,565.08	.00
	PUR	11/14/23	3,370.455	22,245.00	.00	.00	22,245.00	.00
	PUR	12/06/23	1,583.765	10,658.74	.00	.00	10,658.74	.00
19 PURCHASES FOR		1,150,366.17	9 SALES FOR	309,665.00	ISSUE	AGGREGATE TOTAL	1,460,031.17	
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	PUR	01/31/23	3,957.000	3,957.00	.00	.00	3,957.00	.00
	SAL	01/31/23	1,784,860.000	1,784,860.00	.00	.00	1,784,860.00	.00
	PUR	02/28/23	9,727.000	9,727.00	.00	.00	9,727.00	.00
	SAL	02/28/23	970,583.000	970,583.00	.00	.00	970,583.00	.00
	PUR	03/31/23	9,178.000	9,178.00	.00	.00	9,178.00	.00
	SAL	03/31/23	298,302.000	298,302.00	.00	.00	298,302.00	.00
	PUR	04/30/23	6,368.000	6,368.00	.00	.00	6,368.00	.00
	SAL	04/30/23	550,965.000	550,965.00	.00	.00	550,965.00	.00
	SAL	05/31/23	29,369.000	29,369.00	.00	.00	29,369.00	.00
	SAL	05/31/23	10,326.000	10,326.00	.00	.00	10,326.00	.00
	PUR	06/30/23	38,167.000	38,167.00	.00	.00	38,167.00	.00
	PUR	06/30/23	148,634.000	148,634.00	.00	.00	148,634.00	.00
	PUR	07/31/23	3,965.000	3,965.00	.00	.00	3,965.00	.00

5% REPORT BY ASSET-AGGREGATE

01-01-002-9665175

01/01/23 THROUGH 12/31/23

						VALUATION	15,641,442.10	THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET		NET GAIN/LOSS
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	07/31/23	51,541.000	51,541.00	.00	.00	51,541.00		.00
	PUR	08/31/23	3,582.000	3,582.00	.00	.00	3,582.00		.00
	SAL	08/31/23	14,226.000	14,226.00	.00	.00	14,226.00		.00
	SAL	09/30/23	130,356.000	130,356.00	.00	.00	130,356.00		.00
	SAL	09/30/23	82,867.000	82,867.00	.00	.00	82,867.00		.00
	PUR	10/31/23	84,260.000	84,260.00	.00	.00	84,260.00		.00
	SAL	11/30/23	69,755.000	69,755.00	.00	.00	69,755.00		.00
	PUR	12/29/23	131,481.000	131,481.00	.00	.00	131,481.00		.00
	PUR	12/29/23	3,592,156.000	3,592,156.00	.00	.00	3,592,156.00		.00
11 PURCHASES FOR		4,031,475.00	11 SALES FOR	3,993,150.00	ISSUE	AGGREGATE TOTAL	8,024,625.00		

5% REPORT BY BROKER-SECURITIES 01-01-002-9665175 01/01/23 THROUGH 12/31/23

						VALUATION	15,641,442.10	THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS	

N O A C T I V I T Y T H I S P E R I O D

5% REPORT BY BROKER-NONSECURITIES	01-01-002-9665175	01/01/23 THROUGH 12/31/23
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						VALUATION	15,641,442.10	THRESHOLD	782,072.10
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS	

NO ACTIVITY THIS PERIOD

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

Round off amounts to nearest dollar.
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Dinsmore & Shohl LLP Cash Balance Plan	B Three-digit plan number (PN) 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Dinsmore & Shohl LLP	D Employer Identification Number (EIN) 31-0263070
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information			
1 Enter the valuation date: Month 01 Day 01 Year 2023			
2 Assets:			
a Market value.....	2a	15,638,681	
b Actuarial value	2b	15,638,681	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants.....	31	1,354,543	1,354,543
c For active participants.....	244	11,961,727	11,961,727
d Total	275	13,316,270	13,316,270
4 If the plan is in at-risk status, check the box and complete lines (a) and (b).....			
a Funding target disregarding prescribed at-risk assumptions.....		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate.....	5	5.02%	
6 Target normal cost			
a Present value of current plan year accruals.....	6a	2,881,041	
b Expected plan-related expenses	6b	88,000	
c Target normal cost.....	6c	2,969,041	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<div>SIGN HERE</div>	<div>Karina Limsico</div> <div>Signature of actuary</div> <div>Karina Limsico, FSA, EA</div> <div>Type or print name of actuary</div> <div>October Three Consulting LLC</div> <div>Firm name</div> <div>233 South Wacker Drive Suite 8350 Chicago IL 60606</div> <div>Address of the firm</div>	<div>6/12/2024</div> <div>Date</div> <div>2307028</div> <div>Most recent enrollment number</div> <div>312-878-2440</div> <div>Telephone number (including area code)</div>
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Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☐ Yes	☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	2,969,041	
b Excess assets, if applicable, but not greater than line 31a	31b	2,322,411	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	646,630	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	646,630	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	3,534,023	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2,887,393	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Dinsmore & Shohl LLP Cash Balance Plan

EIN / PN 31-0263070 / 004

Schedule SB, Line 22 - Description of Weighted Average Retirement Age

DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

The weighted average retirement age for the population during the current year, rounded to the nearest whole number, is 62. All participants are assumed to retire according to the following schedule, but no earlier than one year from the valuation date of January 1, 2023:

Assumed retirement age	Percent assumed to retire
62	100.00%

INDEPENDENT AUDITORS' REPORT

To the Participants and Fringe Benefits Committee of
Dinsmore & Shohl LLP Cash Balance Plan

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

We have performed audits of the financial statements of Dinsmore & Shohl LLP Cash Balance Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022 and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dinsmore & Shohl LLP Cash Balance Plan and to meet our other ethical responsibilities,

in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dinsmore & Shohl LLP Cash Balance 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 Dinsmore & Shohl LLP Cash Balance Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters - Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2023 and the supplemental schedule of reportable transactions for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
October 8, 2024

Dinsmore & Shohl LLP Cash Balance Plan
EIN / PN 31-0263070 / 004
Schedule SB, Part V - Summary of Plan Provisions
Plan Provisions and Statutory Limits

EFFECTIVE DATE

The effective date of the plan was January 1, 2016. The plan was last amended effective January 1, 2022.

PLAN YEAR

January 1 to December 31.

CASH BALANCE ACCOUNT

The sum of Cash Balance Credits and Earnings Credits. As of January 1, 2023, Cash Balance Accounts, excluding Cash Balance Credits for the year, totaled \$15,927,040.

CASH BALANCE CREDITS

Cash Balance Credits shall be credited to eligible participants' Cash Balance Accounts for the year, based on the plan document's provisions. For the 2023 plan year, Cash Balance Credits are estimated to total \$3,832,513.

EARNINGS CREDITS

Earnings Credits shall be credited to participants' Cash Balance Accounts based on the rate of return on plan assets, subject to a cumulative maximum of 8.00% and any minimums required by the plan. As of the participant's benefit commencement date, in no event shall cumulative Earnings Credits during a participant's period of plan participation be less than \$0.

NORMAL RETIREMENT AGE

The attainment of age 62.

BENEFIT AMOUNT

The Cash Balance Account, or its actuarial equivalent payable as an annuity, subject to IRS maximums. Benefits are payable immediately following termination of employment or while in service for participants who have reached age 59.5.

VESTING

Each participant is always 100% vested in his or her Cash Balance Account.

STATUTORY LIMITS

For 2023, the maximum compensation limit under IRC section 401(a)(17) is \$330,000, and the maximum benefit payable under IRC section 415(b) is \$265,000.

Dinsmore & Shohl LLP Cash Balance Plan
EIN 31-0263070 Plan Number: 004
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity value	(d) Cost	(e) Current value
	ABBVIE INC	Common Stock	\$ 53,685	61,988
	ADOBE SYS INC	Common Stock	46,697	62,643
	AECOM	Common Stock	15,700	18,763
	ALPHABET INC CAP STK CL C	Common Stock	81,676	128,669
	AMAZON.COM INC	Common Stock	23,207	25,982
	AMDOCS LIMITED	Common Stock	23,448	26,806
	AMEREN CORP	Common Stock	15,533	14,685
	AMERICAN ELEC PWR INC	Common Stock	31,271	30,051
	ANALOG DEVICES INC	Common Stock	17,761	18,268
	APPLE INC	Common Stock	49,259	106,084
	AUTOMATIC DATA PROCESSING INC	Common Stock	21,066	27,257
	AUTOZONE INC	Common Stock	32,585	56,883
	BOOKING HOLDINGS INC	Common Stock	24,002	39,019
	BOOZ ALLEN HAMILTON HLDG CORP CL A	Common Stock	4,612	8,442
	BRISTOL MYERS SQUIBB CO	Common Stock	16,791	12,263
	BROADCOM INC	Common Stock	43,890	89,300
	CBOE GLOBAL MARKETS, INC	Common Stock	16,635	23,748
	CENTERPOINT ENERGY INC	Common Stock	14,373	14,485
	CENCORA, INC	Common Stock	11,957	15,198
	COCA COLA CO	Common Stock	34,077	35,594
	COMCAST CORP CL A	Common Stock	37,128	39,728
	COMPASS GROUP PLC	Common Stock	22,330	24,293
	EATON CORP PLC	Common Stock	10,664	11,078
	ELEVANCE HEALTH, INC	Common Stock	22,775	24,050
	ELECTRONIC ARTS	Common Stock	29,271	30,919
	EVEREST RE GROUP LTD	Common Stock	21,018	29,347
	EXPERIAN PLC	Common Stock	20,738	24,655
	EXXON MOBIL CORP	Common Stock	10,435	8,998
	FIRST INDL RLTY TR INC	Common Stock	9,524	9,639
	FISERV INC	Common Stock	10,448	11,557
	FORTINET INC	Common Stock	12,130	12,350
	GEN DIGITAL INC	Common Stock	38,828	37,881
	GENPACT LTD	Common Stock	36,771	31,343
	GILEAD SCIENCES INC	Common Stock	30,802	29,650
	INTUIT	Common Stock	31,185	43,752
	JPMORGAN CHASE & CO	Common Stock	43,313	56,133
	KLA CORPORATION	Common Stock	19,239	29,646
	KEURIG DR PEPPER INC	Common Stock	9,848	11,262
	KONINKLIJKE AHOLD DELHAIZE N.V. SPONSORED ADR NEW 2016	Common Stock	14,030	13,076
	LILLY (ELI) & CO	Common Stock	11,665	37,307
	LOCKHEAD MARTIN CORP	Common Stock	38,457	39,885
	MARSH & MCLENNAN COS INC	Common Stock	33,737	41,494
	MASTERCARD INC	Common Stock	17,565	28,576
	MCKESSON CORPORATION	Common Stock	26,909	37,038
	META PLATFORMS INC	Common Stock	25,019	46,369
	MERCK & CO INC	Common Stock	48,704	63,995

Dinsmore & Shohl LLP Cash Balance Plan
EIN 31-0263070 Plan Number: 004
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (Continued)
December 31, 2023

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity value	(d) Cost	(e) Current value
	MICROSOFT CORP	Common Stock	112,276	222,992
	MSCI INC-A	Common Stock	10,856	11,879
	NEXTERA ENERGY INC	Common Stock	18,932	14,821
	NICE LTD	Common Stock	12,214	11,173
	NVIDIA CORP	Common Stock	9,601	10,895
	O REILLY AUTOMOTIVE INC	Common Stock	9,443	17,101
	ORACLE CORPORATION	Common Stock	24,748	43,437
	PAYCHEX INC	Common Stock	21,303	28,348
	PHILIP MORRIS INTL INC	Common Stock	40,158	41,583
	PROCTER & GAMBLE CO	Common Stock	25,881	27,550
	PROGRESSIVE CORP OHIO	Common Stock	12,687	23,096
	PUBLIC STORAGE	Common Stock	11,337	11,895
	RELX PLC SPONSORED ADR	Common Stock	9,911	17,530
	S&P GLOBAL INC	Common Stock	18,498	22,907
	SERVICENOW INC	Common Stock	22,550	34,618
	SHELL PLC	Common Stock	40,772	52,508
	THERMO FISHER SCIENTIFIC INC	Common Stock	10,244	10,085
	ULTA BEAUTY, INC	Common Stock	15,803	18,620
	UNITEDHEALTH GROUP INC	Common Stock	43,229	65,282
	VERIZON COMMUNICATIONS INC	Common Stock	31,788	22,620
	VERISK ANALYTICS INC	Common Stock	9,822	9,793
	VERSIGN INC	Common Stock	34,411	37,897
	VERTEX PHARMACEUTICALS INC	Common Stock	23,471	30,110
	VISA INC CL A	Common Stock	42,458	59,099
	WALMART INC	Common Stock	31,685	36,732
	WILLIS TOWERS WATSON PUB LTD	Common Stock	20,521	21,708
	YUM! BRANDS INC	Common Stock	18,084	18,163
	Total Common Stocks		\$ 1,893,441	2,512,591
	FEDERATED GOVT OBLIGATION	Money Market Fund	\$ 3,752,189	3,752,189
	AB BD FD INC BD INFLATION STRATEGY CL 1	Mutual Fund	\$ 1,189,262	1,103,204
	AB BD FD INC	Mutual Fund	1,314,141	1,140,229
	AB GLOBAL BOND FUND	Mutual Fund	4,333,895	3,828,043
	AB GLOBAL CORE EQUITY PORTFOLIO ADV	Mutual Fund	1,276,249	1,324,828
	AB INTERNATIONAL STRAT EQS ADV	Mutual Fund	1,161,881	1,140,687
	AB SHORT DURATION HIGH YIELD	Mutual Fund	1,195,777	1,120,882
	ALLIANCE BERSTEIN ALL MARK REAL RETURN	Mutual Fund	324,886	326,217
	AMERICAN BEACON INTL EQUITY Y	Mutual Fund	367,804	331,160
	BERNSTEIN SANFORD C FD INC OVERLAY A PORT CL 1	Mutual Fund	2,130,810	2,043,639
	BERNSTEIN SANFORD C FD INC OVERLAY B PORT CL 1	Mutual Fund	1,357,798	1,196,383
	Total Mutual Funds		\$ 14,652,503	13,555,272