

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110  
1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 03/31/2024

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [X] a single-employer plan [ ] a DFE (specify) \_\_\_\_
B This return/report is: [ ] the first return/report [X] the final return/report [ ] an amended return/report [X] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [ ]
D Check box if filing under: [ ] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan ATOSKE 401(K) PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 01/01/2017
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) ATOSKE HOLDING COMPANY
93 MACK RD SUITE 700 BOX ELDER, MT 59521
2b Employer Identification Number (EIN) 81-3587394
2c Plan Sponsor's telephone number 406-352-3313
2d Business code (see instructions) 551112

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2023) v. 230707

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number  <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																		
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN																		
<b>5</b> Total number of participants at the beginning of the plan year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>5</b></td> <td style="text-align: right;">108</td> </tr> </table>	<b>5</b>	108																
<b>5</b>	108																		
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:80%;"></td> </tr> <tr> <td style="text-align: center;"><b>6a(1)</b></td> <td style="text-align: center;"><b>6a(2)</b></td> <td style="text-align: right;">89</td> </tr> <tr> <td style="text-align: center;"><b>6b</b></td> <td style="text-align: center;"><b>6c</b></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;"><b>6d</b></td> <td style="text-align: center;"><b>6e</b></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;"><b>6f</b></td> <td style="text-align: center;"><b>6g(1)</b></td> <td style="text-align: right;">103</td> </tr> <tr> <td style="text-align: center;"><b>6g(2)</b></td> <td style="text-align: center;"><b>6h</b></td> <td style="text-align: right;">0</td> </tr> </table>				<b>6a(1)</b>	<b>6a(2)</b>	89	<b>6b</b>	<b>6c</b>	0	<b>6d</b>	<b>6e</b>	0	<b>6f</b>	<b>6g(1)</b>	103	<b>6g(2)</b>	<b>6h</b>	0
<b>6a(1)</b>	<b>6a(2)</b>	89																	
<b>6b</b>	<b>6c</b>	0																	
<b>6d</b>	<b>6e</b>	0																	
<b>6f</b>	<b>6g(1)</b>	103																	
<b>6g(2)</b>	<b>6h</b>	0																	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>7</b></td> <td style="width:90%;"></td> </tr> </table>	<b>7</b>																	
<b>7</b>																			

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2A 2E 2F 2G 2J 2K 2T 3D

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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)

<p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>  0  </u></p> <p>(4) <input type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**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.

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**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 \_\_\_\_\_

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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>03/31/2024</b>	
<b>A</b> Name of plan <b>ATOSKE 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>ATOSKE HOLDING COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>81-3587394</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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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.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	8142	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	10576	0
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	5020	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	99710	0
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	3172106	0
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

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	3295554	0
<b>Liabilities</b>			
g Benefit claims payable .....	1g		
h Operating payables .....	1h	0	0
i Acquisition indebtedness .....	1i		
j Other liabilities .....	1j		
k Total liabilities (add all amounts in lines 1g through 1j) .....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f) .....	1l	3295554	0

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers .....	2a(1)(A)		
(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)		0
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit) .....	2b(1)(A)		
(B) U.S. Government securities .....	2b(1)(B)		
(C) Corporate debt instruments .....	2b(1)(C)		
(D) Loans (other than to participants) .....	2b(1)(D)		
(E) Participant loans .....	2b(1)(E)	262	
(F) Other .....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F) .....	2b(1)(G)		262
(2) Dividends:			
(A) Preferred stock .....	2b(2)(A)		
(B) Common stock .....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds) .....	2b(2)(C)	69	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C) .....	2b(2)(D)		69
(3) Rents .....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds .....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions) .....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result .....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate .....	2b(5)(A)		
(B) Other .....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) .....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts.....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts.....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		-14148
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		-13817

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	246160	
(2) To insurance carriers for the provision of benefits.....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		246160
<b>f</b> Corrective distributions (see instructions).....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances.....	<b>2i(1)</b>		
(2) Contract administrator fees.....	<b>2i(2)</b>		
(3) Recordkeeping fees.....	<b>2i(3)</b>	183	
(4) IQPA audit fees.....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		183
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		246343

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-260160
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		3035394

**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: **KCOE ISOM, LLP**

(2) EIN: **94-2222122**

**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
<b>a</b> 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.) .....		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	X		
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
<b>n</b> 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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)
THE STANDARD POOLED EMPLOYER PLAN AND TRUST	25-1838406	874

**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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 03/31/2024

<b>A</b> Name of plan <u>ATOSKE 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>ATOSKE HOLDING COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>81-3587394</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
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**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 42-1558009

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	
--	---	--

<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....	6b	
<b>c</b> 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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  Yes  No

**11 a** Does the ESOP hold any preferred stock? .....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? .....  Yes  No

**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:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment) .....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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 .....	<b>16b</b>	

**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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702561A.

# **Atoske 401(k) Plan**

**Box Elder, Montana**

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION  
WITH INDEPENDENT AUDITORS' REPORTS

**January 12, 2024, December 31, 2023 and 2022**



K C O E  
I S O M

# Atoske 401(k) Plan

## TABLE OF CONTENTS

January 12, 2024, December 31, 2023 and 2022

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	<b><u>Page Number</u></b>
Independent Auditors' Reports	1
 <b>FINANCIAL SECTION</b>	
Statements of Net Assets Available for Benefits	9
Statements of Changes in Net Assets Available for Benefits	10
Notes to the Financial Statements	11
 <b>SUPPLEMENTARY INFORMATION SECTION</b>	
Form 5500, Schedule H, Line 4i – Schedules of Assets (Held at End of Year)	19

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## INDEPENDENT AUDITORS' REPORT

To the Trustees  
Atoske 401(k) Plan  
Box Elder, Montana

### ***Opinion***

We have audited the financial statements of Atoske 401(k) Plan (the Plan), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), which comprise the statement of net assets available for benefits as of January 12, 2024; the related statement of changes in net assets available for benefits for the period from January 1, 2024, to January 12, 2024 (the period); and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of January 12, 2024, and the changes in net assets available for benefits for the period then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

### ***Basis for Opinion***

We conducted our audit 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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Emphasis of Matter – Transferred Plan***

As further discussed in note 1 to the financial statements, the assets of the Plan were transferred to a new employer sponsored plan, the Standard Pooled Employer Plan, as of January 12, 2024. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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.

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

## **INDEPENDENT AUDITORS' REPORT**

(Continued)

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***

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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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.

## INDEPENDENT AUDITORS' REPORT

(Continued)

### ***Supplementary Schedule Required by ERISA***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedule of assets (held at end of year) as of January 12, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor (DOL)'s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the 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.

In forming our opinion on the supplementary schedule, we evaluated whether the supplementary schedule, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*KCoe Jrom, LLP*

September 30, 2024  
Bozeman, Montana



## INDEPENDENT AUDITORS' REPORT

To the Trustees  
Atoske 401(k) Plan  
Box Elder, Montana

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

We have performed audits of the financial statements of the Atoske 401(k) Plan (the Plan), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statements of changes in net assets available for benefits for the years then ended, 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 Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor (DOL)'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in note 3 to the financial statements, is complete and accurate.

### ***Opinion***

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

- The amounts and disclosures in the 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 (GAAP).
- 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).

## **INDEPENDENT AUDITORS' REPORT**

(Continued)

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

### ***Responsibilities of Management for the Financial Statements***

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

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

## **INDEPENDENT AUDITORS' REPORT**

(Continued)

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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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 GAAP.

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.

## INDEPENDENT AUDITORS' REPORT

(Continued)

### ***Supplementary Schedule Required by ERISA***

The supplementary schedule of assets (held at end of year) as of December 31, 2023, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL'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 supplementary schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*KCoe Jam, LLP*

September 30, 2024  
Bozeman, Montana

## **FINANCIAL SECTION**

## Atoske 401(k) Plan

### STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	January 12, 2024		December 31	
			2023	2022
<b>ASSETS</b>				
Noninterest-bearing cash	\$	-	\$	20,176
Investments at fair value		-	3,177,126	2,987,961
<b>Total Cash and Investments</b>		-	3,177,126	3,008,137
<b>Receivables</b>				
Company contributions receivable		-	8,142	-
Participant contributions receivable		-	10,576	-
Notes receivable from participants		-	99,710	105,018
<b>Total Receivables</b>		-	118,428	105,018
<b>Net Assets Available for Benefits</b>	\$	-	\$	3,295,554
				\$ 3,113,155

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

## Atoske 401(k) Plan

### STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Period and Years Ended	December 31		
	January 12, 2024	2023	2022
<b>ADDITIONS TO NET ASSETS ATTRIBUTED TO</b>			
<b>Investment Income (Loss)</b>			
Net appreciation (depreciation) in fair value of investments	\$ (14,148)	\$ 452,521	\$ (697,555)
Interest and dividends	69	78,594	81,429
<b>Total Investment Income (Loss)</b>	<b>(14,079)</b>	<b>531,115</b>	<b>(616,126)</b>
<b>Interest Income on Notes Receivable From Participants</b>	<b>262</b>	<b>5,965</b>	<b>5,093</b>
<b>Contributions</b>			
Company	-	260,507	266,550
Participant	-	366,193	386,284
<b>Total Contributions</b>	<b>-</b>	<b>626,700</b>	<b>652,834</b>
<b>TOTAL ADDITIONS</b>	<b>(13,817)</b>	<b>1,163,780</b>	<b>41,801</b>
<b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO</b>			
Benefits paid to participants	246,160	975,814	373,746
Administrative expenses	183	5,567	5,712
<b>TOTAL DEDUCTIONS</b>	<b>246,343</b>	<b>981,381</b>	<b>379,458</b>
<b>Net Change</b>	<b>(260,160)</b>	<b>182,399</b>	<b>(337,657)</b>
Transfers out	(3,035,394)	-	-
<b>Net Assets Available for Benefits - Beginning of Year</b>	<b>3,295,554</b>	<b>3,113,155</b>	<b>3,450,812</b>
<b>Net Assets Available for Benefits - End of Year</b>	<b>\$ -</b>	<b>\$ 3,295,554</b>	<b>\$ 3,113,155</b>

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

# Atoske 401(k) Plan

## NOTES TO THE FINANCIAL STATEMENTS

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### 1. PLAN DESCRIPTION

The following description of the Atoske 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

**Plan Transfer** The Plan sponsor has the right to terminate the Plan subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). On January 12, 2024, the Plan assets were transferred to a new employer sponsored plan, the Standard Pooled Employer Plan. Upon transfer, all contributions into the plan ceased and participant accounts were deemed fully vested.

**General** The Plan is a defined contribution plan qualifying under Section 401(k) of the *Internal Revenue Code* (IRC) of 1986. It covers substantially all employees of the Atoske Holding Company, the Plan Sponsor, except union employees; non-resident alien employees; and part-time, temporary, or seasonal employees whose service is less than 1,000 hours. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA), as amended. The Plan is a single-employer plan. The original effective date of the Plan is January 1, 2017. The Plan trustees are responsible for oversight of the Plan, including the appropriateness of the Plan's investment offerings and investment performance.

**Eligibility** Employees must attain age 18 and have three months of service to be eligible to participate in the Plan.

**Contributions** Each year, participants may contribute up to 100% of pre-tax annual compensation, as defined in the Plan, subject to statutory annual limits. Participants may also contribute amounts representing distributions from other qualified defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. Annual participant elective deferral limits prescribed by the Internal Revenue Service (IRS) are \$23,000, \$22,500, and \$20,500 for the period ended January 12, 2024, and the years ended December 31, 2023 and 2022, respectively. Participants who have attained age 50 before the end of the plan year are eligible to make additional catch-up contributions up to \$7,500, \$7,500, and \$6,500 for the period ended January 12, 2024, and the years ended December 31, 2023 and 2022, respectively. The Plan Sponsor provides a safe-harbor, non-elective contribution of 3% of a participant's compensation to participants of the Plan annually. The Plan Sponsor made safe-harbor contributions of \$-0-, \$260,507, and \$266,550 for the period ended January 12, 2024, and the years ended December 31, 2023 and 2022, respectively. The Plan Sponsor may make discretionary additional matching contributions up to 6% of the participant's compensation. No matching contributions were made to the Plan for the period ended January 12, 2024, and the years ended December 31, 2023 and 2022.

**Participant Accounts** Each participant's account is credited with the participant's contributions, plan earnings, and the Plan Sponsor safe-harbor and discretionary additional matching contributions. Participant accounts are charged with an allocation of the administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

## Atoske 401(k) Plan

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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**Vesting** Participants are immediately 100% vested in their elective deferrals, rollover contributions, and Plan Sponsor safe-harbor contributions plus actual earnings thereon. Vesting in the Plan Sponsor's additional discretionary matching contribution is based on a three-year cliff schedule as follows:

Years of Service	Vesting Percentage
1	0%
2	0%
3	100%

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Each plan year, participants are credited with a year of service after completing 1,000 hours of service to the Plan Sponsor.

**Notes Receivable From Participants** Participants may obtain a loan from their vested account balance, subject to approval by the plan administrator. Loans are measured at the unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. For the period ended January 12, 2024, and the years ended December 31, 2023 and 2022, the minimum amount of loan allowed was \$1,000 and the maximum was 50% of the participant's vested balance up to a maximum of \$50,000. The interest rate is the prime rate plus 1%.

All loans must be repaid within five years. Exceptions are permitted if the loan is used to acquire the participant's principal residence. Participants are allowed a maximum of one loan outstanding at any one time. Principal and interest are paid ratably through bi-weekly payroll deductions. All loans held at year-end are considered collectible, and no allowance for credit losses was recorded as of the period ended January 12, 2024, and the years December 31, 2023 and 2022. Delinquent loans are deemed as distributions based on the terms of the plan document.

**Payment of Benefits** On termination of service due to death, disability, retirement, or termination, participants may elect to receive a lump-sum amount equal to the vested value of their account, may transfer the vested value of their account to another retirement investment vehicle, or may choose to leave vested benefits exceeding \$5,000 in the Plan until April 1 of the year succeeding the year in which age 70½ is attained. Accounts with balances less than \$5,000 will be automatically rolled into an individual retirement account (IRA), if an alternative election is not made by the participant. Early in-service withdrawal payments may also be obtained, subject to the provisions imposed by the IRC. There were no amounts allocated to withdrawing participants that had not been paid at January 12, 2024, December 31, 2023 and 2022.

**Forfeitures** When certain terminations of participation in the Plan occur, the non-vested portion of the participant's account, as defined by the plan agreement, represents forfeitures. The forfeitures may be used to pay plan expenses, allocated as additional discretionary non-elective contributions, allocated as an additional discretionary matching contribution, used to reduce any non-elective contributions, or used to reduce any matching contributions. There were no forfeitures for the period ended January 12, 2024, or the years ended December 31, 2023 and 2022.

## Atoske 401(k) Plan

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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## 2. SUMMARY OF ACCOUNTING POLICIES

**Basis of Presentation** The Plan uses the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

**Use of Estimates** The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition** The Plan's investments in mutual funds are stated 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. Quoted market prices are used to value investments. See note 5 for a discussion of fair value measurements.

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

**Income Tax Status** On June 30, 2020, the IRS determined that the prototype plan document and related trust adopted by the Plan Sponsor for the period ended January 12, 2024, and the years ended December 31, 2023 and 2022, are designed in accordance with applicable sections of the IRC. Although the prototype plan document has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified, and the related trust is tax-exempt.

The determination of tax-exempt status is considered to be a tax position. The Plan's policy is to evaluate the likelihood that its uncertain tax positions will prevail upon examination based on the extent to which those positions have substantial support within the IRC and Regulations, Revenue Rulings, court decisions, and other evidence. It is the opinion of the plan administrator that the Plan has no uncertain tax positions.

**Payment of Benefits** Benefits are recorded when paid.

**Plan Expenses** Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Generally, those expenses include administration, audit, and recordkeeping fees. Administrative expenses presented on the financial statements include loan and distribution administration fees charged in accordance with terms of the service agreement. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments.

## Atoske 401(k) Plan

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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

**Evaluation of Subsequent Events** The Plan has evaluated subsequent events through September 30, 2024, the date the financial statements were available to be issued.

### 3. INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditor not to perform any auditing procedures with respect to the following information certified by Charles Schwab Bank (Charles Schwab), the Custodian of the Plan's investment assets, except for comparing such information certified by Charles Schwab to information included in the Plan's financial statements and supplementary schedule. Charles Schwab is a qualified institution that prepared and certified the information in accordance with 29 CFR 2520.103-5.

During the years ended December 31, 2023 and 2022, the investments were self-directed by participants among a variety of investments. The following information included in the accompanying financial statements and supplementary schedule was obtained from data that had been prepared and certified as complete and accurate by Charles Schwab:

December 31	2023	2022
Cash and investments:		
Noninterest-bearing cash	\$ -	\$ 20,176
Investments - at fair value	3,177,126	2,987,961
<b>Total Cash and Investments - Certified</b>	<b>\$ 3,177,126</b>	<b>\$ 3,008,137</b>
Investment income (loss):		
Interest and dividends	78,594	\$ 81,429
Net appreciation (depreciation) in fair value of investments	452,521	(697,555)
<b>Total Investment Income (Loss) - Certified</b>	<b>\$ 531,115</b>	<b>\$ (616,126)</b>

### 4. FAIR VALUE MEASUREMENTS OF INVESTMENTS

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).

## Atoske 401(k) Plan

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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The three input 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; and

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

A financial instrument's 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.

The Plan's policy for determining the timing of significant transfers between levels 1, 2, and 3 is at the end of the reporting period.

The 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 January 12, 2024, December 31, 2023 and 2022.

*Interest-Bearing Cash:* Valued at cost plus accrued interest.

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

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

## Atoske 401(k) Plan

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The following tables are set forth by level, within the fair value hierarchy, the Plan's investments at fair value. As required by GAAP, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

January 12, 2024	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ -	\$ -	\$ -	-
Mutual funds	-	-	-	-
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Investments at Fair Value</b>			<b>\$ -</b>	<b>-</b>

December 31, 2023	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 5,020	\$ -	\$ -	5,020
Mutual funds	3,172,106	-	-	3,172,106
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ 3,177,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3,177,126</b>
<b>Investments at Fair Value</b>			<b>\$ 3,177,126</b>	

December 31, 2022	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 9,090	\$ -	\$ -	9,090
Mutual funds	2,978,871	-	-	2,978,871
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ 2,987,961</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,987,961</b>
<b>Investments at Fair Value</b>			<b>\$ 2,987,961</b>	

For the period ended January 12, 2024, and the years ended December 31, 2023 and 2022, there were no transfers between levels 1 and 2 and no transfers in or out of level 3.

## 5. RELATED-PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Company is the administrator of the Plan. The Plan's administrator may designate other persons to carry out the day-to-day operations of the Plan. Certain Plan investments are managed by Charles Schwab. Charles Schwab is the custodian as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of investments, as they are paid through revenue sharing rather than a direct payment. The Retirement Plan Company (TRPC) provides certain administrative services to the Plan pursuant to an agreement between the Company and TRPC. Fees paid by the Plan for administrative services amounted to \$183, \$5,567, and \$5,712 for the period ended January 12, 2024, and the years ended December 31, 2023 and 2022, respectively. All other fees were paid by the Plan Sponsor and are not reimbursed by the Plan.

## Atoske 401(k) Plan

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

#### 6. PLAN AMENDMENTS

Effective January 1, 2021, the Plan was restated as required by the IRS under the Cycle 3 DC restatement. There were no significant changes to the Plan operations related to this restatement.

On December 23, 2022, Congress passed the Consolidated Appropriations Act of 2023, which included SECURE Act 2.0. SECURE Act 2.0 contains over 90 new retirement provisions, with varying effective dates through 2027. Since SECURE Act 2.0 provisions include both required and optional elements, the Plan administrator will determine the optional provisions to elect and amend the Plan document accordingly. Most of the significant provisions will become effective in 2024 and thereafter. Accordingly, there is no material impact to the Plan's 2023 financial statements.

#### 7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits of the financial statements to Form 5500:

	January 12, 2024		December 31	
			2023	2022
Net assets available for benefits per the financial statements	\$	-	\$ 3,295,554	\$ 3,113,155
Company contributions receivable		-	(8,142)	-
Participant contributions receivable		-	(10,576)	-
<b>Net Assets Available for Benefits Per Form 5500</b>	<b>\$</b>	<b>-</b>	<b>\$ 3,276,836</b>	<b>\$ 3,113,155</b>

The following is a reconciliation of participant contributions of the financial statements to Form 5500:

	January 12, 2024		December 31	
			2023	2022
Participant contributions per the financial statements	\$	-	\$ 10,576	\$ -
Current-year participant contributions receivable		-	(10,576)	-
Prior-year participant contributions receivable		10,576	-	-
<b>Participant Contributions Per Form 5500</b>	<b>\$</b>	<b>10,576</b>	<b>\$ -</b>	<b>\$ -</b>

The following is a reconciliation of Company contributions of the financial statements to Form 5500:

	January 12, 2024		December 31	
			2023	2022
Company contributions per the financial statements	\$	-	\$ 8,142	\$ -
Current-year Company contributions receivable		-	(8,142)	-
Prior-year Company contributions receivable		8,142	-	-
<b>Employer Contributions Per Form 5500</b>	<b>\$</b>	<b>8,142</b>	<b>\$ -</b>	<b>\$ -</b>

**SUPPLEMENTARY INFORMATION SECTION**

# Atoske 401(k) Plan

FORM 5500, SCHEDULE H, LINE 4i – SCHEDULES OF ASSETS (HELD AT END OF YEAR)

EIN #81-3587394, PLAN: 001

January 12, 2024, and December 31, 2023

(a) Lessor, or Similar Party	(b) Identity of Issue, Borrower, Rate of Interest, Collateral, Par, or Maturity Value	(c) Description of Investment (Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value)	(d) Cost**	(e) Current Value	
				January 12, 2024	December 31, 2023
* Charles Schwab	Schwab Bank Savings		\$ -	\$ -	\$ 5,020
Vanguard	Vanguard 500 Index Admiral		-	-	678,295
Vanguard	Vanguard Mid-Cap Value Index Admiral		-	-	96,463
Vanguard	Vanguard Small Cap Index Adm		-	-	129,347
American Funds	American Funds New Perspective R6		-	-	139,379
American Funds	American Funds New World R6		-	-	3,865
American Funds	American Funds American Balanced R6		-	-	16,760
Vanguard	Vanguard Wellesley Income Adm		-	-	13,725
Vanguard	Vanguard Inflation-Protected Secs Adm		-	-	19,216
Dodge & Cox	Dodge and Cox Income		-	-	52,363
Metropolitan West	Metropolitan West Total Return Bond Plan		-	-	10,873
Vanguard	Vanguard Short-Term Corp Bd Idx Admiral		-	-	21,881
Vanguard	Vanguard Short-Term Federal Adm		-	-	32,416
Vanguard	Vanguard Target Retirement 2020 Inv		-	-	7,047
Vanguard	Vanguard Target Retirement 2025 Inv		-	-	394,125
Vanguard	Vanguard Target Retirement 2030 Inv		-	-	157,916
Vanguard	Vanguard Target Retirement 2035 Inv		-	-	33,804
Vanguard	Vanguard Target Retirement 2040 Inv		-	-	114,277
Vanguard	Vanguard Target Retirement 2045 Inv		-	-	129,358
Vanguard	Vanguard Target Retirement 2050 Inv		-	-	83,081
Vanguard	Vanguard Target Retirement 2055 Inv		-	-	199,917
Vanguard	Vanguard Target Retirement 2060 Inv		-	-	182,753
Vanguard	Vanguard International Growth Adm		-	-	56,770
Fidelity	Fidelity Large Cap Value Index Prm Inst		-	-	180,172
Fidelity	Fidelity Mid Cap Stock		-	-	36,305
Fidelity	Fidelity Large Cap Growth Idx Instl Prm		-	-	109,268
Fidelity	Fidelity Interm Trs Bd		-	-	1
Vanguard	Vanguard Interm-Term Bond Index Adm		-	-	23,362
Vanguard	Vanguard Real Estate Index Admiral		-	-	12,940
T. Rowe Price	T. Rowe Price All-Cap Opportunities-I		-	-	40,719
T. Rowe Price	T. Rowe Price Instl Floating Rate		-	-	36
Principal	Principal Real Estate Securities Fd R-6		-	-	95,782
Vanguard	Fund VTWAX Vanguard Total World Stock Index Admiral		-	-	43,023
MFS	MFS Intl Diversification R6		-	-	56,867
* Participant notes receivable	Maturities of less than 10 years, secured by participant account balances, with interest rates from 4.25% to 9.50%.		-	-	99,710
<b>Total Assets Held at End of Year</b>			\$ -	\$ -	\$ 3,276,836

\* Party in interest.

\*\* Not applicable for participant-directed plans.

**SUPPLEMENTARY INFORMATION SECTION**

# Atoske 401(k) Plan

FORM 5500, SCHEDULE H, LINE 4i – SCHEDULES OF ASSETS (HELD AT END OF YEAR)

EIN #81-3587394, PLAN: 001

January 12, 2024, and December 31, 2023

(a) Lessor, or Similar Party	(b) Identity of Issue, Borrower, Rate of Interest, Collateral, Par, or Maturity Value	(c) Description of Investment (Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value)	(d) Cost**	(e) Current Value	
				January 12, 2024	December 31, 2023
* Charles Schwab	Schwab Bank Savings		\$ -	\$ -	\$ 5,020
Vanguard	Vanguard 500 Index Admiral		-	-	678,295
Vanguard	Vanguard Mid-Cap Value Index Admiral		-	-	96,463
Vanguard	Vanguard Small Cap Index Adm		-	-	129,347
American Funds	American Funds New Perspective R6		-	-	139,379
American Funds	American Funds New World R6		-	-	3,865
American Funds	American Funds American Balanced R6		-	-	16,760
Vanguard	Vanguard Wellesley Income Adm		-	-	13,725
Vanguard	Vanguard Inflation-Protected Secs Adm		-	-	19,216
Dodge & Cox	Dodge and Cox Income		-	-	52,363
Metropolitan West	Metropolitan West Total Return Bond Plan		-	-	10,873
Vanguard	Vanguard Short-Term Corp Bd Idx Admiral		-	-	21,881
Vanguard	Vanguard Short-Term Federal Adm		-	-	32,416
Vanguard	Vanguard Target Retirement 2020 Inv		-	-	7,047
Vanguard	Vanguard Target Retirement 2025 Inv		-	-	394,125
Vanguard	Vanguard Target Retirement 2030 Inv		-	-	157,916
Vanguard	Vanguard Target Retirement 2035 Inv		-	-	33,804
Vanguard	Vanguard Target Retirement 2040 Inv		-	-	114,277
Vanguard	Vanguard Target Retirement 2045 Inv		-	-	129,358
Vanguard	Vanguard Target Retirement 2050 Inv		-	-	83,081
Vanguard	Vanguard Target Retirement 2055 Inv		-	-	199,917
Vanguard	Vanguard Target Retirement 2060 Inv		-	-	182,753
Vanguard	Vanguard International Growth Adm		-	-	56,770
Fidelity	Fidelity Large Cap Value Index Prm Inst		-	-	180,172
Fidelity	Fidelity Mid Cap Stock		-	-	36,305
Fidelity	Fidelity Large Cap Growth Idx Instl Prm		-	-	109,268
Fidelity	Fidelity Interm Trs Bd		-	-	1
Vanguard	Vanguard Interm-Term Bond Index Adm		-	-	23,362
Vanguard	Vanguard Real Estate Index Admiral		-	-	12,940
T. Rowe Price	T. Rowe Price All-Cap Opportunities-I		-	-	40,719
T. Rowe Price	T. Rowe Price Instl Floating Rate		-	-	36
Principal	Principal Real Estate Securities Fd R-6		-	-	95,782
Vanguard	Fund VTWAX Vanguard Total World Stock Index Admiral		-	-	43,023
MFS	MFS Intl Diversification R6		-	-	56,867
* Participant notes receivable	Maturities of less than 10 years, secured by participant account balances, with interest rates from 4.25% to 9.50%.		-	-	99,710
<b>Total Assets Held at End of Year</b>			\$ -	\$ -	\$ 3,276,836

\* Party in interest.

\*\* Not applicable for participant-directed plans.