

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 09/01/2023 and ending 08/31/2024

- 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.)
 - a single-employer plan
 - a DFE (specify) _____
- B** This return/report is:
 - the first return/report
 - the final return/report
 - an amended return/report
 - a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here.
- D** Check box if filing under:
 - Form 5558
 - automatic extension
 - the DFVC program
 - special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan <u>ST. LOUIS MOTION PICTURE OPERATORS PENSION FUND</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOARD OF TRUSTEES OF THE ST. LOUIS MOTION PICTURE OPERATORS PENION FUN</u> <u>GORDON HAYMAN</u> <u>1611 S. BROADWAY</u> <u>ST. LOUIS, MO 63104-0000</u>	1c Effective date of plan <u>11/01/1954</u> 2b Employer Identification Number (EIN) <u>62-1537180</u> 2c Plan Sponsor's telephone number <u>314-621-1430</u> 2d Business code (see instructions) <u>713900</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	02/06/2025	GORDON HAYMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)
v. 230707

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	28
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.....	6a(1)	28
	6a(2)	28
	6b	46
	6c	21
	6d	95
	6e	
	6f	95
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	13

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B

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

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

- a Pension Schedules**
- (1) **R** (Retirement Plan Information)
 - (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 - (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
 - (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 _____
 - (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 _____

SCHEDULE MB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information 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). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

▶ **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 <u>ST. LOUIS MOTION PICTURE OPERATORS PENSION FUND</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>BOARD OF TRUSTEES OF THE ST. LOUIS MOTION PICTURE OPERATORS PENION FUN</u>	D Employer Identification Number (EIN) <u>62-1537180</u>	

E Type of plan: (1) Multiemployer Defined Benefit (2) Money Purchase (see instructions)

1a Enter the valuation date: Month 09 Day 01 Year 2023

b Assets

(1) Current value of assets	1b(1)	<u>797560</u>
(2) Actuarial value of assets for funding standard account.....	1b(2)	<u>797560</u>
c (1) Accrued liability for plan using immediate gain methods	1c(1)	
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	1c(2)(a)	<u>1415901</u>
(b) Accrued liability under entry age normal method.....	1c(2)(b)	<u>2325916</u>
(c) Normal cost under entry age normal method	1c(2)(c)	<u>53440</u>
(3) Accrued liability under unit credit cost method.....	1c(3)	<u>2321804</u>
d Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....	1d(1)	
(2) "RPA '94" information:		
(a) Current liability	1d(2)(a)	<u>3374523</u>
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	<u>55027</u>
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	<u>219624</u>
(3) Expected plan disbursements for the plan year	1d(3)	<u>219624</u>

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.

SIGN HERE		
	Signature of actuary	Date
	<u>KEITH KOWALCZYK</u>	<u>23-02812</u>
	Type or print name of actuary	Most recent enrollment number
	<u>EKON BENEFITS</u>	<u>314-367-6555</u>
	Firm name	Telephone number (including area code)
	<u>4940 WASHINGTON BLVD, ST. LOUIS, MO 63108</u>	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	797560
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	46	2388559
(2) For terminated vested participants	21	565367
(3) For active participants:		
(a) Non-vested benefits		1918
(b) Vested benefits		418679
(c) Total active	34	420597
(4) Total	101	3374523
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	23.63 %

3 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
04/01/2024	116528				
Totals ▶			3(b)	116528	3(c)
(d) Total withdrawal liability amounts included in line 3(b) total					3(d)

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	34.4 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	D
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is: • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge; • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here. <input checked="" type="checkbox"/> • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."	4f	2029

5 Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

a <input type="checkbox"/> Attained age normal	b <input type="checkbox"/> Entry age normal	c <input type="checkbox"/> Accrued benefit (unit credit)	d <input type="checkbox"/> Aggregate
e <input checked="" type="checkbox"/> Frozen initial liability	f <input type="checkbox"/> Individual level premium	g <input type="checkbox"/> Individual aggregate	h <input type="checkbox"/> Shortfall
i <input type="checkbox"/> Other (specify):			
j If box h is checked, enter period of use of shortfall method	5j		
k Has a change been made in funding method for this plan year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
l If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
m If line k is "Yes," and line l is "No," enter the date (MM/DD/YYYY) of the ruling letter (individual or class) approving the change in funding method	5m		

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability.....	6a	2.99 %
	Pre-retirement	Post-retirement
b Rates specified in insurance or annuity contracts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
c Mortality table code for valuation purposes:		
(1) Males.....	6c(1)	AP21
(2) Females	6c(2)	AFP21
d Valuation liability interest rate.....	6d	7.00 %
e Salary scale	6e	% <input type="checkbox"/> N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate.....	6f(1)	<input checked="" type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input type="checkbox"/> N/A
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	%
g Estimated investment return on actuarial value of assets for year ending on the valuation date.....	6g	-1.6 %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-1.6 %
i Expense load included in normal cost reported in line 9b	6i	<input type="checkbox"/> N/A
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	51073
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	<input type="checkbox"/>

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval.....	8a	
b Demographic, benefit, and contribution information		
(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
d If line c is "Yes," provide the following additional information:		
(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No
(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended..	8d(2)	
(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code?		<input type="checkbox"/> Yes <input type="checkbox"/> No
(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)).....	8d(4)	
(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension	8d(5)	
(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?		<input type="checkbox"/> Yes <input type="checkbox"/> No
e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s)	8e	

9 Funding standard account statement for this plan year:

Charges to funding standard account:

a Prior year funding deficiency, if any.....	9a	1090717
b Employer's normal cost for plan year as of valuation date	9b	66670

c Amortization charges as of valuation date:

- (1) All bases except funding waivers and certain bases for which the amortization period has been extended.....
- (2) Funding waivers.....
- (3) Certain bases for which the amortization period has been extended.....

		Outstanding balance	
9c(1)		543251	122884
9c(2)			
9c(3)			

d Interest as applicable on lines 9a, 9b, and 9c.....

9d	89619
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e Total charges. Add lines 9a through 9d.....

9e	1369890
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Credits to funding standard account:

f Prior year credit balance, if any.....

9f	
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g Employer contributions. Total from column (b) of line 3.....

9g	116528
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h Amortization credits as of valuation date.....

		Outstanding balance	
9h		206700	34640

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h.....

9i	5835
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j Full funding limitation (FFL) and credits:

- (1) ERISA FFL (accrued liability FFL).....
- (2) "RPA '94" override (90% current liability FFL).....
- (3) FFL credit.....

9j(1)		1692522	
9j(2)		2352584	
9j(3)			

k (1) Waived funding deficiency.....

9k(1)	
--------------	--

(2) Other credits.....

9k(2)	
--------------	--

l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2).....

9l	157003
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m Credit balance: If line 9l is greater than line 9e, enter the difference.....

9m	
-----------	--

n Funding deficiency: If line 9e is greater than line 9l, enter the difference.....

9n	1212887
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o Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the current plan year.....

9o(1)	
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(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:

(a) Reconciliation outstanding balance as of valuation date.....

9o(2)(a)	
-----------------	--

(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a)).....

9o(2)(b)	
-----------------	--

(3) Total as of valuation date.....

9o(3)	
--------------	--

10 Contribution necessary to avoid an accumulated funding deficiency. (see instructions.).....

10	1212887
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11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions.....

Yes No

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **09/01/2023** and ending **08/31/2024**

A Name of plan ST. LOUIS MOTION PICTURE OPERATORS PENSION FUND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF THE ST. LOUIS MOTION PICTURE OPERATORS PENION FUN	D Employer Identification Number (EIN) 62-1537180	

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)

ANDERS MINKLER HUBER & HELM LLP

43-0831507

(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?
10 50	NONE	24900	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EKON BENEFITS

43-1317863

(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	NONE	11600	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

COMMERCE TRUST COMPANY

43-0356370

(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?
19 51	INVESTMENT MANAGER	9449	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024	
A Name of plan ST. LOUIS MOTION PICTURE OPERATORS PENSION FUND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF THE ST. LOUIS MOTION PICTURE OPERATORS PENION FUN	D Employer Identification Number (EIN) 62-1537180

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	13481	11431
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1261	1123
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	41954	23360
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(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)	763803	730279
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	1421	2343

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	821920	768536
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	24360	24390
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	24360	24390
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	797560	744146

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)	113063	
(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)		113063
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	19525	
(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)		19525
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	328459	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	304092	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		24367
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	57398	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		57398

		(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		214353

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	209828	
(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)		209828
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)	8033	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	11600	
(8) Legal fees	2i(8)	27623	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	10683	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		57939
j Total expenses. Add all expense amounts in column (b) and enter total	2j		267767

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-53414
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: **ANDERS MINKLER HUBER & HELM LLP**

(2) EIN: **43-0831507**

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.)		X	
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	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		250000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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 534198.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

A Name of plan <u>ST. LOUIS MOTION PICTURE OPERATORS PENSION FUND</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BOARD OF TRUSTEES OF THE ST. LOUIS MOTION PICTURE OPERATORS PENION FUN</u>	D Employer Identification Number (EIN) <u>62-1537180</u>	

Part I	Distributions
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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	
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>72-1430313</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	0

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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> 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.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 AUDIO VISUAL SERVICES GROUP		
b	EIN 72-1430313	c	Dollar amount contributed by employer 36618
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month <u>03</u> Day <u>03</u> Year <u>2024</u>		
e	Contribution rate information (If more than one rate applies, check this box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)		
	(1) Contribution rate (in dollars and cents) <u>0.10</u>		
	(2) Base unit measure: <input type="checkbox"/> Hourly <input type="checkbox"/> Weekly <input type="checkbox"/> Unit of production <input checked="" type="checkbox"/> Other (specify): <u>GROSS EARNINGS</u>		
a	Name of contributing employer FOGARTY SERVICES		
b	EIN 43-1820234	c	Dollar amount contributed by employer 7946
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month <u>09</u> Day <u>30</u> Year <u>2021</u>		
e	Contribution rate information (If more than one rate applies, check this box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)		
	(1) Contribution rate (in dollars and cents) <u>0.10</u>		
	(2) Base unit measure: <input type="checkbox"/> Hourly <input type="checkbox"/> Weekly <input type="checkbox"/> Unit of production <input checked="" type="checkbox"/> Other (specify): <u>GROSS EARNINGS</u>		
a	Name of contributing employer KLANCE STAGING		
b	EIN 43-1580488	c	Dollar amount contributed by employer 4631
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month <u>04</u> Day <u>30</u> Year <u>2025</u>		
e	Contribution rate information (If more than one rate applies, check this box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)		
	(1) Contribution rate (in dollars and cents) <u>0.10</u>		
	(2) Base unit measure: <input type="checkbox"/> Hourly <input type="checkbox"/> Weekly <input type="checkbox"/> Unit of production <input checked="" type="checkbox"/> Other (specify): <u>GROSS EARNINGS</u>		
a	Name of contributing employer WOLFE PRODUCTION		
b	EIN 27-1999169	c	Dollar amount contributed by employer 12888
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month <u>07</u> Day <u>31</u> Year <u>2027</u>		
e	Contribution rate information (If more than one rate applies, check this box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)		
	(1) Contribution rate (in dollars and cents) <u>0.10</u>		
	(2) Base unit measure: <input type="checkbox"/> Hourly <input type="checkbox"/> Weekly <input type="checkbox"/> Unit of production <input checked="" type="checkbox"/> Other (specify): <u>GROSS EARNINGS</u>		
a	Name of contributing employer ENCORE GROUP		
b	EIN 13-4025666	c	Dollar amount contributed by employer 32445
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month <u>06</u> Day <u>30</u> Year <u>2029</u>		
e	Contribution rate information (If more than one rate applies, check this box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)		
	(1) Contribution rate (in dollars and cents) <u>0.10</u>		
	(2) Base unit measure: <input type="checkbox"/> Hourly <input type="checkbox"/> Weekly <input type="checkbox"/> Unit of production <input checked="" type="checkbox"/> Other (specify): <u>GROSS EARNINGS</u>		
a	Name of contributing employer PROJECTION		
b	EIN 54-0895100	c	Dollar amount contributed by employer 9231
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month <u>02</u> Day <u>28</u> Year <u>2027</u>		
e	Contribution rate information (If more than one rate applies, check this box <input type="checkbox"/> and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)		
	(1) Contribution rate (in dollars and cents) <u>0.10</u>		
	(2) Base unit measure: <input type="checkbox"/> Hourly <input type="checkbox"/> Weekly <input type="checkbox"/> Unit of production <input checked="" type="checkbox"/> Other (specify): <u>GROSS EARNINGS</u>		

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
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)	14b	
c 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).....	14c	

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	100.00
b The corresponding number for the second preceding plan year	15b	100.00

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) 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 _____.

ST. LOUIS MOTION PICTURE OPERATORS' PENSION FUND
FINANCIAL STATEMENTS WITH SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITORS' REPORT
YEARS ENDED AUGUST 31, 2024 AND 2023

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Independent Auditors' Report

Board of Trustees
St. Louis Motion Picture Operators' Pension Fund
St. Louis, Missouri

Opinion

We have audited the accompanying financial statements of St. Louis Motion Picture Operators' Pension Fund (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of August 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, the statements of accumulated plan benefits as of August 31, 2023 and 2022, the related statements of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of St. Louis Motion Picture Operators' Pension Fund as of August 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, and the accumulated plan benefits as of August 31, 2023 and 2022, and the changes in its accumulated plan benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

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 St. Louis Motion Picture Operators' Pension Fund and to meet our other ethical responsibilities in accordance with the relevant ethical requirement relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 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 of 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 St. Louis Motion Picture Operators' Pension Fund's ability to continue as a going concern within 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

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 St. Louis Motion Picture Operators' Pension Fund'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 St. Louis Motion Picture Operators' Pension Fund'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.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedules of Assets (Held at End of Year) and Reportable Transactions, 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 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 supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Anders Minkler Huber & Helms LLP

January 23, 2025

St. Louis Motion Picture Operators' Pension Fund
Statements of Net Assets Available for Benefits
August 31, 2024 and 2023

Assets	2024	2023
Investments, at Fair Value	\$ <u>Ⓡ 753,639</u> ✓	\$ <u>805,757</u>
Receivables		
Employer contributions	11,431 ✓	13,481
Accrued interest and dividends	1,123 ✓	1,261
Total Receivables	12,554	14,742
Prepaid Expenses	2,343 ✓	1,421
Total Assets	768,536	821,920
Liabilities		
Accounts Payable	24,390 ✓	24,360
Net Assets Available for Benefits	\$ 744,146	\$ 797,560

St. Louis Motion Picture Operators' Pension Fund
Statements of Changes in Net Assets Available for Benefits
Years Ended August 31, 2024 and 2023

	2024	2023
Additions to Net Assets:		
Investment Income		
Net appreciation in fair value of investments	\$ 81,765 ✓	\$ 23,049
Investment income	19,525 ✓	21,046
	101,290	44,095
Less: Investment expense	(8,033) ✓	(7,344)
Net Investment Income	93,257	36,751
Employer Contributions	113,063 ✓	124,001
Total Additions	206,320	160,752
Deductions From Net Assets:		
Benefits Paid Directly to Participants	209,828 ✓	225,852
Administrative Expenses		
Legal fees	2,723 ✓	3,874
Accounting fees	24,900 ✓	24,600
Actuary fees	11,600 ✓	11,600
Rent	3,000 ✓	3,000
Insurance	7,683 ✓	7,055
Miscellaneous	- ✓	944
Total Administrative Expenses	49,906	51,073
Total Deductions	259,734	276,925
Net Decrease	(53,414) ✓	(116,173)
Net Assets Available for Benefits, Beginning of Year	797,560	913,733
Net Assets Available for Benefits, End of Year	\$ 744,146	\$ 797,560

St. Louis Motion Picture Operators' Pension Fund
Statements of Accumulated Plan Benefits
August 31, 2023 and 2022

	2023	2022
Actuarial Present Value of		
Accumulated Plan Benefits		
Vested benefits		
Participants currently receiving payments	\$ 1,711,130	\$ 1,826,998
Other participants	609,796	569,514
Total Vested Benefits	2,320,926	2,396,512
Nonvested benefits	878	1,077
Total Actuarial Present Value of		
Accumulated Plan Benefits	\$ 2,321,804	\$ 2,397,589

St. Louis Motion Picture Operators' Pension Fund
Statements of Changes in Accumulated Plan Benefits
Years Ended August 31, 2023 and 2022

	2023	2022
Actuarial Present Value of Accumulated Plan Benefits		
Balance beginning of year	\$ 2,397,589	\$ 2,373,950
Increase (Decrease) During the Year		
Attributable to:		
Discount period	159,926	158,151
Benefits accumulated	1,699	1,351
Benefits paid	(225,852)	(229,299)
Actuarial (gain) loss	(11,558)	93,436
Total Increase (Decrease)	(75,785)	23,639
Actuarial Present Value of Accumulated Plan Benefits at End of Year	\$ 2,321,804	\$ 2,397,589

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

1. Plan Description

The following description of the St. Louis Motion Picture Operators' Pension Fund (the "Plan") provides only general information. Participants of the Plan should refer to the plan document and summary plan description for a more complete description of the Plan's provisions.

General

The Plan is a multiemployer defined benefit pension plan. The Plan covers employees who are governed by a collective bargaining agreement ("CBA") or such other agreements entered into by participating employers (the "Employers") and the Local 143 of the International Alliance of Theatrical Stage Employees and Moving Picture Technicians, Artists, and Allied Crafts of the United States and Canada, AFL-CIO, CLC (the "Union"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Plan is administered by members of the Board of Trustees (the "Trustees").

Eligibility

An employee shall become an eligible participant when an Employers' contributions attributable to wages paid to such employee is first received by the Plan, pursuant to a CBA to make contributions to the Plan.

Funding Policy

The Employers make monthly contributions to the Plan on behalf of covered employees in amounts determined by the CBA or such other agreements and is subject to minimum funding requirements of ERISA and maximum deductibility of contributions by Employers under the Internal Revenue Code ("IRC"). Contributions are based on various hourly contribution rates for each participant's hours of service or a percentage of wages paid to each participant. Contributions by participants are not permitted under the Plan. The Trustees design the benefit structure based on information from the actuarial consultants. The Plan's actuary has certified that the minimum funding requirements of ERISA have not been met as of August 31, 2024 and 2023.

Pension Protection Act Funding Status

As required by ERISA under the Pension Protection Act of 2006 ("PPA"), the Plan's actuary has completed the Plan's actuarial funding certification as of September 1, 2023 and 2022, in accordance with generally accepted actuarial principles and practices. The certification was based on projections under the unit credit funding method using census data as of August 31, 2022 and 2021, respectively, and audited financial information as of August 31, 2023 and 2022, respectively, as well as other information, including estimated cash flows for the year ended August 31, 2024 and 2023, respectively, and the rate of market value return as reported by investment consultants. The funded (zone) status provides an indication of the financial health of the Plan.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

The Plan was certified to be in critical and declining status (red zone) due to the funding deficiency and the funding percentage was less than 65 percent. The Plan's funding status percent at August 31, 2023 and 2022 was 34.59% and 40.20%, respectively. The certification also notified the Trustees that the Plan is projected to become insolvent during the Plan year ending August 31, 2028. The Plan is not expected to emerge from critical and declining status unless significantly larger contributions are made to the Plan going forward.

As required by the PPA, on January 29, 2016, the Trustees established the 2016 Rehabilitation Plan aimed at restoring the financial health of the Plan that was adopted by the Trustees in January 2016. The 2016 Rehabilitation Plan sets forth the actions taken by the bargaining parties and the Trustees of the Plan, based on reasonably anticipated experience and reasonable actuarial assumptions, to enable the Plan to cease to be critical status at the end of the Plan's Rehabilitation Period. The Rehabilitation Period is for the 10-year period beginning on January 1, 2016 and ending on December 31, 2026. The Plan is not expected to emerge from critical and declining status.

The Rehabilitation Plan incorporated the following benefit reductions and contributions increases.

- The Plan would not accept new applications for disability benefits and will no longer pay these benefits to participants.
- Death benefits will no longer be paid to a surviving spouse after March 1, 2016.
- Early retirement pension benefits accrued after March 1, 2016 will be subject to a full actuarial equivalent reduction based on the participant's age instead of a reduction of one half of one percent for each month prior to the month in which the participant reaches the age 65.
- The Plan will not pay lump sum benefits (or any other payment) in excess of the monthly amount paid under a single life annuity.
- Contribution rates increased to 10.5% of an employee's gross earnings.

The Rehabilitation Plan is based on several assumptions about future experiences and may need to be adjusted in the future if such assumptions are not met.

Vesting

Participants earn one year of vesting of credited service for any Plan year (September 1 to August 31) in which they have either 1,000 hours of service or in which \$900 or more is contributed on their behalf. Pro-rata fractional service credit is granted for a year in which less than 1,000 hours is worked or less than \$900 is contributed, rounded to the nearest 1/10 of a year.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

Pension Benefits

Normal Retirement

Eligibility: Age 65

Benefit: Base monthly benefit plus prior service monthly benefit, as defined below:

- (a) Base monthly benefit is \$1.00 per month for each year of service after September 1, 2007;
- (b) Base monthly benefit is \$26.00 per month for each year of service prior to September 1, 2007; and
- (c) The base monthly benefit is \$18.00 per month for each year of service accumulated prior to September 1, 1984.

Early Retirement

Eligibility: Between the age 55 and 65 with 10 years of service or your age plus years of service equals or exceeds eighty.

Benefit: Prior to March 1, 2016, the monthly benefit is equal to the participant's normal retirement benefit reduced by 1/2% for each month that the early retirement date precedes the normal retirement date.

Retirement benefits accrued on or after March 1, 2016 will be subject to a full actuarial equivalent reduction based on the participant's age instead of a reduction of 1/2% for each month prior to the month that the early retirement date precedes the normal retirement date.

Vested Termination Retirement

Eligibility: Termination of covered employment after eligible for a vested benefit.

Benefit: The monthly benefit is equal to the participant's normal retirement benefit payable commencing at his normal retirement date or early retirement, but based on years of service earned as of the date you terminate covered employment.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

Death Benefit

Eligibility: Death of a married vested participant prior to retirement and who has been married for one year preceding death, the spouse is an eligible spouse.

Benefit: The monthly benefit is equal to the amount the participant would have received had the participant terminated covered employment on the date of death, and retired on the date benefits are to be paid, and had elected the 66 2/3% Joint and Survivor annuity payment option.

Form of Retirement Income

Normal Form: Single Life Only annuity for Normal and Early Retirement Benefits

Optional Form: 66 2/3% Joint and Survivor Annuity

2. Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the Plan have been prepared in accordance with the provisions of the Financial Accounting Standards Board ("FASB"), Accounting Standards Codification (the "FASB ASC"), which is the source of authoritative, non-governmental accounting principles generally accepted in the United States of America ("GAAP"). All references to authoritative accounting guidance contained in our disclosures are based on the general accounting topics within the FASB ASC.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain 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. Accordingly, 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.

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 in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

Fair Value Measurements

The Plan follows guidance issued by the FASB on fair value measurements, which establishes a framework for measuring fair value, clarifies the definition of fair value within that framework, and expands disclosures about the use of fair value measurements. This guidance applies whenever fair value is the applicable measurement. The three general valuation techniques used to measure fair value are the market approach, cost approach, and income approach.

Employer Contributions Receivable

Employer contributions receivable represents Employer contributions due to the Plan for hours worked prior to the end of the Plan year, but not yet received by year-end. Employer contributions receivables are reported at their outstanding balances, net of an estimate made for credit losses. Management estimates the allowance for credit losses by regularly evaluating individual Employer receivables and considering an Employer's financial condition, payment history, and current economic conditions, and management's expectations of conditions in the future. Employer contributions receivables are written off when deemed uncollectible.

Employer contributions are due by the 15th of the month following the month hours are worked. Contributions not received by the 15th of the month are considered past due.

Assessed Withdrawal Liability

The Plan is a multiemployer collectively bargained plan subject to the provisions of the Multi-Employer Pension Plan Amendments Act of 1980 (the "Act"). Under this Act, an employer that withdraws from the Plan after April 28, 1980, in either a complete or partial withdrawal, shall owe and pay a withdrawal liability to the Plan, as determined by a formula adopted by the Trustees in accordance with the Act. Payments of an Employer's withdrawal liability shall be made in equal quarterly installments. The actuary has determined there may be a withdrawal liability assessed against any employer that would terminate its participation in the Plan after August 31, 2024. The Plan's policy is to recognize a receivable at its present value, net of any allowance for collectibility, once a withdrawal liability has been actuarially determined and formally assessed by the Plan.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The Plan permits the payment of Plan expenses from Plan assets.

Subsequent Events

The Plan has evaluated subsequent events through January 23, 2025, the date the financial statements were available to be issued.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

3. Change in Accounting Principle

Effective September 1, 2023, the Plan adopted ASU 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended. FASB ASC 326 replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of future credit losses for the remaining estimated lives of financial assets based on relevant information about historical experience, current conditions, and reasonable and supportable financial forecasts that affect the collectibility of the reported amounts. The measurement of expected credit losses under CECL is applicable to financial assets measured at amortized cost. Such assets are presented at the net amount expected to be collected over their remaining contractual lives using an allowance for credit losses. The adoption of FASB ASC 326 resulted in no change in the allowance from credit losses.

4. Fair Value Measurements

The framework for measuring fair value establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into Levels 1, 2, and 3. 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 instruments in active markets. |
| Level 2 | Inputs to the valuation methodology to include quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in inactive markets, inputs other than quoted prices that are observable for the instrument, or inputs that are derived principally from or corroborated by observable market data by correlation or other means. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

Following is a description of the valuation methodologies used for instruments measured at fair value:

Level 1 investments consist of a money market fund and publicly traded mutual funds. The money market fund is valued at the closing price reported on the active market on which the individual security is traded. Mutual fund shares are valued at the daily closing price recorded by the fund. Mutual funds held by the Plan are open ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The fair value of investments is measured as of August 31, as follows:

		2024			
		Fair Value Measurements			
		Total	Level 1	Level 2	Level 3
1	Money market fund	\$ 23,360	\$ 23,360	\$ -	\$ -
	Mutual funds	730,279	730,279	-	-
	Total assets in fair value hierarchy	<u>\$ 753,639</u>	<u>\$ 753,639</u>	<u>\$ -</u>	<u>\$ -</u>
		2023			
		Fair Value Measurements			
		Total	Level 1	Level 2	Level 3
	Money market fund	\$ 41,954	\$ 41,954	\$ -	\$ -
	Mutual funds	763,803	763,803	-	-
	Total assets in fair value hierarchy	<u>\$ 805,757</u>	<u>\$ 805,757</u>	<u>\$ -</u>	<u>\$ -</u>

5. 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 based on employees' 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, (the "valuation date"). Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent that they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary as of September 1, 2023 and 2022, and is that 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 death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

6. Significant Actuarial Assumptions

The significant actuarial assumptions underlying the valuation as of September 1, are:

Interest

	2023	2022
Funding and FASB ASC 960	7.00% per annum	7.00% per annum
RPA current liability	2.99% per annum	2.33% per annum

Mortality

September 1, 2023 and 2022:

Funding Liability:

Pre-Retirement: PRI-12 Employee Blue Collar Table for males and females, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

Post-Retirement: PRI-12 Annuitant Blue Collar Table for males and females, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

Current Liability: IRS Applicable Mortality Tables

Retirement

The assumed retirement age as of September 1, 2023 and 2022 is 65.

Withdrawal

September 1, 2023 and 2022:

Withdrawal rates are based on the Plan's experience. Rates at selected ages are:

Age	Rate
25	6.25%
30	5.00%
35	4.00%
40	2.00%
45	1.50%
50	1.00%
55	0.00%

Expenses

September 1, 2023 and 2022:

Assumed administrative expenses are \$51,072 and \$47,039, respectively.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

Marriage

September 1, 2023 and 2022:

Assumes 100% of participants are married. Males are assumed to be three years older than females.

Actuarial Cost Method

September 1, 2023 - Entry Age Normal Frozen Initial Liability
September 1, 2022 - Entry Age Normal Frozen Initial Liability

Actuarial Value of Assets

September 1, 2023 and 2022 - Market Value

Amortization Methods

The 20 and 30 year amortization amounts are based on amortizing the Unfunded Accrued Liability over an open period. The minimum required and maximum deductible contribution amortization periods are based on IRS regulations.

Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of September 1, 2023 and 2022. Had the valuations been performed as of August 31, there would be no material differences.

7. Plan Amendments

On September 19, 2023 the Plan was amended to be in compliance with the SECURE Act 2.0 requirement for the beginning date for participants and surviving spouses.

The Trustees updated the summary plan description as of March 1, 2022.

8. Termination of the Plan

It is the intent of the Trustees to continue the Plan in full force and effect; however, the right to discontinue the Plan is reserved by the Trustees. During termination, the Plan's assets should not be used for or diverted to purposes other than the exclusive benefit of the pensioners, beneficiaries, and participants. In the event of termination, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

1. Monthly benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of payment under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All non-vested benefits.

Certain benefits under the Plan are insured by the PBGC. If the Plan terminates without enough assets to pay all benefits, the PBGC will step in to pay pension benefits. The maximum benefit that the PBGC guarantees is set by law. Under the multiemployer program, the PBGC guarantee equals a participant's years of service multiplied by (1) 100% of the first \$11 of the monthly accrual rate and (2) 75% of the next \$33. The PBGC guarantee generally covers normal age retirement benefits, early retirement benefits, and certain disability and survivors pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan and the level of benefits guaranteed by the PBGC. For multiemployer plans, the PBGC provides financial assistance to plans that are unable to pay basic PBGC guaranteed benefits when due.

9. Tax Status of Plan

The Internal Revenue Service ("IRS") has determined and informed the Trustees by a letter dated November 15, 1995, that the Plan and related trust are designed in accordance with the applicable sections of the IRC. The Plan has been amended since receiving the determination letter. The Trustees believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax exempt.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

In accordance with GAAP, management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. Management has analyzed the tax positions taken by the Plan and has concluded that as of August 31, 2024 and 2023, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. Management believes the Plan is no longer subject to income tax examinations for years prior to 2021. The Plan is also subject to routine audits by the DOL, generally for six years after the statutory due date of the annual information return. There are currently no audits in progress for any tax periods.

10. Party-in-Interest Transactions

At August 31, 2024 and 2023, certain Plan investments are shares of mutual funds of Commerce Trust Company. Commerce Trust Company is the Custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for investment management services amounted to \$8,033 and \$7,344 for the years ended August 31, 2024 and 2023, respectively.

11. Risks and Uncertainties

Concentration of Credit Risk

Financial instruments that subject the Plan to concentrations of credit and market risk consist of investments and receivables.

Investments

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 amounts reported in the statements of net assets available for benefits.

Plan Concentrations

Contributions from two Employers were approximately 68 and 81 percent of the Plan's contributions for the years ended August 31, 2024 and 2023, respectively. In the event these Employers were to suspend contributions, the Plan would retain the risk of meeting its current obligations until the appropriate adjustments were made.

St. Louis Motion Picture Operators' Pension Fund
Notes to Financial Statements
August 31, 2024 and 2023

Actuarial Present Value of Accumulated Plan Benefit

The actuarial present value of accumulated plan benefits is 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.

St. Louis Motion Picture Operators' Pension Fund
EIN: 62-1537180 Plan Number: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
August 31, 2024

(a)	(b)	(c)	(d)	(e)
<u>Identity of Issuer, Borrower, Lessor or Similar Party</u>	<u>Description of Assets</u>	<u>Cost</u>	<u>Fair Value</u>	
<u>Money Market Fund</u>				
	Financial Square Trust Government Inst Class	23,359.830 shares	\$ 23,360	\$ 23,360
<u>Mutual Funds</u>				
*	Commerce Bond Fund	20,518.077 shares	371,174	371,171
	Vanguard Morgan Growth Fund - Adm	338.471 shares	22,749	59,842
	Hartford Midcap Fund	428.503 shares	10,682	12,024
*	Commerce Value Fund	1,649.697 shares	45,658	56,948
	iShares Russell 1000 Value ETF	320.000 shares	18,984	60,262
	iShares Russell Midcap Growth ETF	140.000 shares	3,875	15,929
	iShares Russell Midcap Value ETF	130.000 shares	6,494	16,953
	T. Rowe Price Midcap Value Fund	353.264 shares	8,016	12,647
	iShares Russell 2000 Growth ETF	50.000 shares	5,462	14,041
	DFA US Targeted Value Portfolio	380.710 shares	9,640	13,028
	Nuveen International Equity Index	1,496.590 shares	27,657	36,756
	Nuveen Large Cap Growth Index Fund	966.825 shares	28,505	60,678
	Total Mutual Funds		<u>558,896</u>	<u>730,279</u>
	Total Investments		<u>\$ 582,256</u>	<u>\$ 753,639</u>

* A party-in-interest as defined by ERISA.

St. Louis Motion Picture Operators' Pension Fund
EIN: 62-1537180 Plan Number: 001
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended August 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
	<u>Series of Transactions in Excess of 5%</u>					
	Financial Square Trust Government Inst Class	\$ 193,053	\$ -	\$ 193,053	\$ 193,053	\$ -
	Financial Square Trust Government Inst Class	-	211,648	211,648	211,648	-

* A party-in-interest as defined by ERISA.



PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE OPERATORS

Summary of Plan Provisions

Year of Service	For Credited Service and Vesting Service, one year of service is credited if an employee works at least 1000 hours during the plan year or if at least \$900 was contributed to the pension fund on his behalf. If less than 1000 hours or \$900 of pension contributions, a fractional year of service is credited to the nearest 1/10 th .								
Normal Pension	<p>a) Eligibility requirements: Age 65</p> <p>b)</p> <table><thead><tr><th><u>Period</u></th><th><u>Multiplier per year of Service</u></th></tr></thead><tbody><tr><td>Beginning 9/1/2007</td><td>\$ 1 per month</td></tr><tr><td>Prior to 9/1/2007</td><td>\$26 per month</td></tr><tr><td>Additional Pre-9/1/1984</td><td>\$18 per month</td></tr></tbody></table>	<u>Period</u>	<u>Multiplier per year of Service</u>	Beginning 9/1/2007	\$ 1 per month	Prior to 9/1/2007	\$26 per month	Additional Pre-9/1/1984	\$18 per month
<u>Period</u>	<u>Multiplier per year of Service</u>								
Beginning 9/1/2007	\$ 1 per month								
Prior to 9/1/2007	\$26 per month								
Additional Pre-9/1/1984	\$18 per month								
Early Pension	<p>a) Eligibility requirements:</p> <ol style="list-style-type: none">1) Age 552) 10 Years of Service <p>b) Benefit: Accrued Benefit actuarially reduced.</p>								
Disability Pension	<p>a) Eligibility requirements: Medical evidence that unable as a result of injury or disease to engage in further gainful employment in the industry. Must have 10 years of service.</p> <p>b) Benefit: Accrued Benefit</p>								
Normal Form of Benefit	The Normal Form of payment of the Normal and Early Pension Benefit is a Life Only Annuity								
Termination Pension	<p>Eligibility requirements:</p> <p>a) 1) Termination other than disability, death or retirement 2) 5 Years of Service</p> <p>b) Benefit: 100% of Accrued Benefit due and payable commencing at Normal Retirement Date.</p>								
Pre-Retirement Death Benefit	Benefit: If participant is vested and married, the death benefit is 66-2/3% Joint and Survivor Annuity.								

St. Louis Motion Picture Operators' Pension Fund
EIN: 62-1537180 Plan Number: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
August 31, 2024

(a)	(b)	(c)	(d)	(e)
<u>Identity of Issuer, Borrower, Lessor or Similar Party</u>	<u>Description of Assets</u>	<u>Cost</u>	<u>Fair Value</u>	
<u>Money Market Fund</u>				
	Financial Square Trust Government Inst Class	23,359.830 shares	\$ 23,360	\$ 23,360
<u>Mutual Funds</u>				
*	Commerce Bond Fund	20,518.077 shares	371,174	371,171
	Vanguard Morgan Growth Fund - Adm	338.471 shares	22,749	59,842
	Hartford Midcap Fund	428.503 shares	10,682	12,024
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	Nuveen Large Cap Growth Index Fund	966.825 shares	28,505	60,678
	Total Mutual Funds		<u>558,896</u>	<u>730,279</u>
	Total Investments		<u>\$ 582,256</u>	<u>\$ 753,639</u>

* A party-in-interest as defined by ERISA.

**PENSION TRUST AGREEMENT OF ST. LOUIS
MOTION PICTURE MACHINE OPERATORS PENSION FUND
EIN: 62-1537180 PN: 001**

Schedule MB, line 8B - Schedule of Active Participant Data

Attained Age	Years of Credited Service										Total	
	< 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +		
Under 25	-	1	-	-	-	-	-	-	-	-	-	1
25 - 29	-	-	1	-	-	-	-	-	-	-	-	1
30 - 34	-	1	1	-	-	-	-	-	-	-	-	2
35 - 39	-	1	-	-	-	-	-	-	-	-	-	1
40 - 44	-	1	-	1	-	1	-	-	-	-	-	3
45 - 49	-	5	2	1	-	2	-	-	-	-	-	10
50 - 54	-	1	1	-	1	-	1	-	-	-	-	4
55 - 59	-	-	3	-	-	-	-	-	-	-	-	3
60 - 64	-	2	1	-	-	-	2	1	-	-	-	6
65 - 69	-	-	-	1	1	-	-	1	-	-	-	3
70 +	-	-	-	-	-	-	-	-	-	-	-	0
	0	12	9	3	2	3	3	2	0	0	34	



YOUR TRUSTED PARTNER

November 21, 2023

Internal Revenue Service
Employee Plans Compliance
Unit Group 7602 (TEGE:EP:EPCU)
Room 1700--17th Floor
230 South Dearborn
Chicago, IL 60604

4940 Washington Blvd.
St. Louis, Missouri 63108

t: 314.367.6555
toll free: 866.871.6356
f: 314.367.7982

ekonbenefits.com

RE: PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE
OPERATORS
(EIN: 62-1537180, Plan No. 001)
432(b)(3) ANNUAL CERTIFICATION FOR THE 2023 PLAN YEAR

Dear IRS and Board of Trustees:

This is the Annual Certification under IRC §432(b)(3) of the funding status of the referenced Plan for the Current Plan Year of September 1, 2023 through August 31, 2024. Within 90 days of the beginning of the Plan Year, the Plan Actuary must certify to the Internal Revenue Service and the Plan Sponsor (i.e. Board of Trustees) whether or not the Plan is in critical status and whether or not the Plan is in endangered status.

Assets and Accrued Liabilities projected to September 1, 2023

In order to prepare this certification, our best estimate of the funded percentage as of September 1, 2023 is required. Plan Assets were provided by the Independent Accountant as of August 31, 2023. Accrued Liabilities, calculated under the unit credit funding method, were based on the September 1, 2022 census data and the actuarial assumptions used in the September 1, 2022 valuation. The Funded Percentages as of September 1, 2022 and September 1, 2023 are as follows:

	<u>Sept. 1, 2022</u>	<u>Sept. 1, 2023</u>
Unit Credit Accrued Liability	2,397,589	2,333,363
Actuarial Value of Assets	<u>913,733</u>	<u>807,017</u>
Excess (Deficit)	(1,483,856)	(1,526,346)
Funded Percentage	38.11%	34.59%

Projection of Minimum Funding Standard Account

In order to prepare this certification, our best estimate projection of the Minimum Funding Standard Account for up to seven years into the future is required. This projection is based on the most recently filed Annual Report and the actuarial assumptions which were used in the Actuarial Valuation as of September 1, 2022. To prepare this projection we used an open group valuation such that the Normal Costs remain constant with respect to those calculated as of September 1, 2022.

Future employment levels and hours worked are assumed to remain at the current levels based on the plan sponsor's reasonable and good faith projection of the activity in the industry and that the terms of the collective bargaining agreements to which the Plan is maintained will continue in force with the current contribution rates. There are no anticipated changes during the forecast period that deviate from the Actuarial Valuation as of September 1, 2022.



PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE OPERATORS
(EIN: 62-1537180, Plan No. 001)
432(b)(3) ANNUAL CERTIFICATION FOR THE 2023 PLAN YEAR
November 21, 2023
Page 2

The Plan has an Accumulated Funding Deficiency (i.e., negative credit balance) of \$962,036 as of August 31, 2022. The Plan is projected to have continued Accumulated Funding Deficiencies for the current year and each of the 6 succeeding plan years:

<u>Plan Year</u>	<u>Credit Balance</u>
8/31/2022	-962,036 (Prior Plan Year -2)
8/31/2023	-1,094,875 (Prior Plan Year -1)
8/31/2024	-1,213,333 (Current Plan Year)
8/31/2025	-1,309,658 (Succeeding Plan Year 1)
8/31/2026	-1,406,552 (Succeeding Plan Year 2)
8/31/2027	-1,511,158 (Succeeding Plan Year 3)
8/31/2028	-1,618,109 (Succeeding Plan Year 4)
8/31/2029	-1,722,994 (Succeeding Plan Year 5)
8/31/2030	-1,827,079 (Succeeding Plan Year 6)
8/31/2031	-1,912,636 (Succeeding Plan Year 7)

A plan is in *critical status* under IRC §432(b)(2)(A)-(D) for the Current Plan Year if any of the following failures occur:

1. The Funded Percentage is less than 65% and, the Plan is either projected to have a funding deficiency within four succeeding Plan Years or projected not to have sufficient assets to pay benefits within six succeeding Plan Years;
2. The Plan is projected to have a funding deficiency within three succeeding Plan Years;
3. The Plan is projected to not have sufficient assets to pay benefits within four succeeding Plan Years; or
4. The present value of nonforfeitable benefits for inactive participants is greater than that for actives, expected contributions are less than the normal cost plus interest on the unfunded liability, and the Plan is projected have a funding deficiency within four succeeding Plan Years

A plan is in *critical and declining status* under IRC §432(b)(6) for the Current Plan Year if the Plan is in Critical Status and is projected to become insolvent within the current year or any of the 14 succeeding plan years (19 succeeding plan years if the plan has a ratio of inactive participants to active participants that exceeds 2 to 1 or if the funded percentage of the Plan is less than 80%).

The Plan **fails** items 1, 2 and 4 and therefore is in critical status. Furthermore, the Plan is projected to become insolvent in just over 5 years and therefore is in critical and declining status.

As the Plan Actuary, I hereby certify that the Plan is in *critical and declining status* for the Current 2023 Plan Year. The Plan is expected to become insolvent during the Plan Year ending August 31, 2028. The most recent Rehabilitation Plan, which was adopted for the 2015 Plan Year, stated that the Plan was expected to become insolvent in the Plan Year ending August 31, 2031. The Plan is not expected to emerge from critical status under the current Rehabilitation Plan.



PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE OPERATORS
(EIN: 62-1537180, Plan No. 001)
432(b)(3) ANNUAL CERTIFICATION FOR THE 2023 PLAN YEAR
November 21, 2023
Page 3

This certification is based on the assumptions and projections described above and the actuarial assumptions that were used for the September 1, 2022 Actuarial Valuation that are attached to this certification. I hereby certify that these projections are based on reasonable estimates, assumptions and methods in accordance with IRC §431(c)(3) and offer my best estimate of anticipated experience under the Plan with the reservation of the stipulated reliance on the plan sponsor's projection of activity in the industry.

Respectfully submitted,

Keith Kowalczyk #23-2812
4940 Washington Blvd.
St. Louis, MO 63108
(314) 367-6555



PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE OPERATORS

Statement of Actuarial Assumptions and Methods

Funding Method:

Entry Age Normal-Frozen Initial Liability Cost Method - Under this method, the Present Value Future Normal Costs equals the Present Value of Benefits, less the sum of (a) Plan Assets and (b) the Unfunded Accrued Liability.

The Unfunded Accrued Liability resulted from increases and/or decreases in liability due to plan changes and changes in actuarial assumptions. These increases and decreases caused the plan to establish amortization bases. Level annual payments are charged and/or credited to the plan until the bases are fully amortized. The type of base and the date established determine the amount of the payment and the number of years to amortize.

The Present Value of Future Normal Costs includes the current year Normal Cost and all future Normal Costs for the current participant group. These future costs are spread as a level percentage of current and expected future working years. The portion attributable to current active participants is the current year Normal Cost.

Valuation of Assets

Market Value

Mortality Rates

Pre-Retirement: Males: PRI-12 Employee Blue Collar Table for males, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

Females: PRI-12 Employee Blue Collar Table for females, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

Post-Retirement: Males: PRI-12 Annuitant Blue Collar Table for males, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

Females: PRI-12 Annuitant Blue Collar Table for females, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

Investment Earnings

Pre-Retirement: 7.00% per annum: compounded annually
Post-Retirement: 7.00% per annum: compounded annually

Current Liability

Interest Rate: 2.33% per annum: compounded annually

Assumed Retirement Age

Age 65



PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE OPERATORS

Statement of Actuarial Methods and Assumptions (continued)

Termination prior to Retirement other than Death

Based on historical plan experience. Sample rates are as follows:

<u>Age</u>	<u>Probability of Termination</u>
25	0.0625
30	0.0500
35	0.0400
40	0.0200
45	0.0150
50	0.0100
55	0.0000

Expense Load

Equal to prior year annual administrative expense

Amortization Methods for Contribution Alternatives

The 20- and 30-year amortization amounts are based on amortizing the Unfunded Accrued Liability over an open period.

The Minimum Required and Maximum Deductible contribution amortization periods are based on IRS regulations.

**PENSION TRUST AGREEMENT OF ST. LOUIS
MOTION PICTURE MACHINE OPERATORS PENSION FUND
EIN: 62-1537180 PN: 001**

**Schedule MB, lines 9c and 9h -
Schedule of Funding Standard Account Bases
As of September 1, 2023**

Minimum Funding Bases

Charge Bases:

<u>Date Established</u>	<u>Initial Balance</u>	<u>Type of Base</u>	<u>Outstanding Balance</u>	<u>Annual Payment</u>	<u>Number of years Remaining</u>
09/01/09		Gain/Loss	28,434	28,434	1.00
09/01/10		Gain/Loss	11,163	5,770	2.00
09/01/12		Gain/Loss	16,861	4,652	4.00
09/01/13		Assump. Change	59,407	13,541	5.00
09/01/14	193,899	Assump. Change	102,511	20,099	6.00
09/01/15	233,153	Gain/Loss	139,115	24,125	7.00
09/01/16	113,130	Gain/Loss	74,660	11,685	8.00
09/01/17	13,996	Gain/Loss	10,062	1,443	9.00
09/01/17	67,259	Assump. Change	48,346	6,935	9.00
09/01/20	60,422	Fund.Meth.Change	52,692	6,200	12.00
TOTAL CHARGES	681,859		543,251	122,884	

Credit Bases:

<u>Date Established</u>	<u>Initial Balance</u>	<u>Type of Base</u>	<u>Outstanding Balance</u>	<u>Annual Payment</u>	<u>Number of years Remaining</u>
09/01/11		Gain/Loss	2,441	869	3.00
09/01/13		Gain/Loss	20,236	4,612	5.00
09/01/14	120,500	Gain/Loss	63,705	12,491	6.00
09/01/16	49,619	Assump. Change	32,746	5,125	8.00
09/01/18	96,422	Gain/Loss	74,594	9,926	10.00
09/01/19	15,738	Gain/Loss	12,978	1,617	11.00
TOTAL CREDITS	282,279		206,700	34,640	
NET CHARGES	399,580		336,551	88,244	



PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE OPERATORS

Statement of Actuarial Assumptions and Methods

Funding Method:

Entry Age Normal-Frozen Initial Liability Cost Method - Under this method, the Present Value Future Normal Costs equals the Present Value of Benefits, less the sum of (a) Plan Assets and (b) the Unfunded Accrued Liability.

The Unfunded Accrued Liability resulted from increases and/or decreases in liability due to plan changes and changes in actuarial assumptions. These increases and decreases caused the plan to establish amortization bases. Level annual payments are charged and/or credited to the plan until the bases are fully amortized. The type of base and the date established determine the amount of the payment and the number of years to amortize.

The Present Value of Future Normal Costs includes the current year Normal Cost and all future Normal Costs for the current participant group. These future costs are spread as a level percentage of current and expected future working years. The portion attributable to current active participants is the current year Normal Cost.

Valuation of Assets

Market Value

Mortality Rates

Pre-Retirement: Males: PRI-12 Employee Blue Collar Table for males, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

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Post-Retirement: Males: PRI-12 Annuitant Blue Collar Table for males, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

Females: PRI-12 Annuitant Blue Collar Table for females, with projected mortality improvement based on the most recent improvement Scale published (Scale MP 2021).

Investment Earnings

Pre-Retirement: 7.00% per annum: compounded annually
Post-Retirement: 7.00% per annum: compounded annually

Current Liability

Interest Rate: 2.99% per annum: compounded annually

Assumed Retirement Age

Age 65



PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE OPERATORS

Statement of Actuarial Methods and Assumptions (continued)

Termination prior to Retirement other than Death

Based on historical plan experience. Sample rates are as follows:

<u>Age</u>	<u>Probability of Termination</u>
25	0.0625
30	0.0500
35	0.0400
40	0.0200
45	0.0150
50	0.0100
55	0.0000

Expense Load

Equal to prior year annual administrative expense

Amortization Methods for Contribution Alternatives

The 20- and 30-year amortization amounts are based on amortizing the Unfunded Accrued Liability over an open period.

The Minimum Required and Maximum Deductible contribution amortization periods are based on IRS regulations.

**PENSION TRUST AGREEMENT OF ST. LOUIS
MOTION PICTURE MACHINE OPERATORS PENSION FUND
EIN: 62-1537180 PN: 001**

**Schedule MB, line 4c
Documentation Regarding Progress Under
Funding Improvement Rehabilitation Plan**

The Plan has been in Critical Status since 9/1/2009. The Plan was certified to be in Critical and Declining Status for the Plan Year Beginning 9/1/2017, with Plan insolvency projected to occur in the Plan Year Ending August 31, 2031.

An updated Rehabilitation Plan was adopted on 1/29/2016.

St. Louis Motion Picture Operators Pension Fund
Year End 8/31/24
Schedule R Attachment

Based upon the recommendation of the Plan Actuary, the Trustees have determined that it is not necessary to revise the updated Rehabilitation Plan which the Trustees approved on January 29, 2016. The Trustees have eliminated all adjustable benefits and cannot reduce the rate of future benefit accruals to an amount lower than that permitted under Code Section 432(e)(6). The Trustees believe that given the Pension Plan's asset values and demographics, the collective bargaining parties cannot negotiate substantially increased contributions from the remaining contributing employers which would be sufficient to meet the goal of the Rehabilitation Plan which is to forestall insolvency.

PENSION TRUST AGREEMENT OF ST. LOUIS
MOTION PICTURE MACHINE OPERATORS PENSION FUND
EIN: 62-1537180 PN: 001
Schedule MB line 4f
Illustration Supporting Insolvency Projection

Projection of Insolvency

assumed contribution incr 0.00%
assumed expense incr 0.00%
assumed ROR 7.00%

	<u>CY= 23/24</u>		1	2	3	4
actual	2023	2024	2025	2026	2027	2028
MV boy	797,560	753,639	605,151	454,426	286,272	115,560
contributions	116,528	116,528	116,528	116,528	116,528	116,528
benefit payments	-209,828	-250,720	-242,839	-249,485	-240,583	-233,471
admin expenses	-60,245	-60,245	-60,245	-60,245	-60,245	-60,245
return	109,624	45,949	35,831	25,048	13,589	1,888
MV eoy	753,639	605,151	454,426	286,272	115,560	-59,739
solvency ratio	5	3	3	2	1	1

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.

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning **09/01/2023** and ending **08/31/2024**

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.)

B This return/report is: a single-employer plan a DFE (specify) _____
 the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here

D Check box if filing under: Form 5558 automatic extension the DFVC program
 special extension (enter description)


E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here

Part II Basic Plan Information - enter all requested information

1a Name of plan ST. LOUIS MOTION PICTURE OPERATORS PENSION FUND	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 11/01/1954
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) BOARD OF TRUSTEES OF THE ST. LOUIS MOTION PICTURE O GORDON HAYMAN 1611 S. BROADWAY ST. LOUIS MO 63104-0000	2b Employer Identification Number (EIN) 62-1537180
	2c Plan Sponsor's telephone number 314-621-1430
	2d Business code (see instructions) 713900

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		2-6-25	GORDON HAYMAN
	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 <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	4b EIN
a Sponsor's name	4d PN
c Plan Name	

5 Total number of participants at the beginning of the plan year	5	28
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	28
a(2) Total number of active participants at the end of the plan year	6a(2)	28
b Retired or separated participants receiving benefits	6b	46
c Other retired or separated participants entitled to future benefits	6c	21
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	95
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	
f Total. Add lines 6d and 6e	6f	95
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	
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: **1B**

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

<p>9a Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p>9b Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
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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>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input checked="" type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> DCG (Individual Plan Information) - Number Attached _____</p> <p>(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information - Small Plan)</p> <p>(3) <input type="checkbox"/> A (Insurance Information) - Number Attached _____</p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>
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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 _____

St. Louis Motion Picture Operators' Pension Fund
EIN: 62-1537180 Plan Number: 001
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended August 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
	<u>Series of Transactions in Excess of 5%</u>					
	Financial Square Trust Government Inst Class	\$ 193,053	\$ -	\$ 193,053	\$ 193,053	\$ -
	Financial Square Trust Government Inst Class	-	211,648	211,648	211,648	-

* A party-in-interest as defined by ERISA.

**SCHEDULE MB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Multiemployer Defined Benefit Plan and Certain
Money Purchase Plan Actuarial Information**

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).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2023

**This Form is Open to Public
Inspection**

For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

▶ **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 PENSION TRUST FUND AGREEMENT OF ST. LOUIS MOTION PICTURE MACHINE OPERATORS		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BOARD OF TRUSTEES OF THE ST. LOUIS MOTION PICTURE OPERATORS PENSION FUN		D Employer Identification Number (EIN)	62-1537180

E Type of plan: (1) Multiemployer Defined Benefit (2) Money Purchase (see instructions)


1a Enter the valuation date: Month 09 Day 01 Year 2023

b Assets

(1) Current value of assets	1b(1)	797,560
(2) Actuarial value of assets for funding standard account	1b(2)	797,560
c (1) Accrued liability for plan using immediate gain methods	1c(1)	
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	1c(2)(a)	1,415,901
(b) Accrued liability under entry age normal method	1c(2)(b)	2,325,916
(c) Normal cost under entry age normal method	1c(2)(c)	53,440
(3) Accrued liability under unit credit cost method	1c(3)	2,321,804
d Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1)	
(2) "RPA '94" information:		
(a) Current liability	1d(2)(a)	3,374,523
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	55,027
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	219,624
(3) Expected plan disbursements for the plan year	1d(3)	219,624

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.

SIGN HERE		02/18/2025
	Signature of actuary	Date
Keith Kowalczyk		2302812
	Type or print name of actuary	Most recent enrollment number

EKON BENEFITS		314-367-6555
	Firm name	Telephone number (including area code)

4940 WASHINGTON BLVD
ST. LOUIS MO 63108
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

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

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	797,560
b "RPA '94" current liability/participant count breakdown:		
(1) For retired participants and beneficiaries receiving payment	46	2,388,559
(2) For terminated vested participants	21	565,367
(3) For active participants:		
(a) Non-vested benefits		1,918
(b) Vested benefits		418,679
(c) Total active	34	420,597
(4) Total	101	3,374,523
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	23.63 %

3 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
04/01/2024	116,528	0			
Totals ▶			3(b)	116,528	3(c)
					0
(d) Total withdrawal liability amounts included in line 3(b) total					3(d)
					0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	34.3 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	D
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is: • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge; • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here <input checked="" type="checkbox"/> • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999." <input checked="" type="checkbox"/>	4f	2029

5 Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

a <input type="checkbox"/> Attained age normal	b <input type="checkbox"/> Entry age normal	c <input type="checkbox"/> Accrued benefit (unit credit)	d <input type="checkbox"/> Aggregate
e <input checked="" type="checkbox"/> Frozen initial liability	f <input type="checkbox"/> Individual level premium	g <input type="checkbox"/> Individual aggregate	h <input type="checkbox"/> Shortfall
i <input type="checkbox"/> Other (specify):			
j If box h is checked, enter period of use of shortfall method			5j

k Has a change been made in funding method for this plan year? Yes No

l If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval? Yes No

m If line k is "Yes," and line l is "No," enter the date (MM/DD/YYYY) of the ruling letter (individual or class) approving the change in funding method 5m

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability **6a** 2.99 %

	Pre-retirement	Post-retirement
b Rates specified in insurance or annuity contracts <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
c Mortality table code for valuation purposes:		
(1) Males.....	6c(1) 9P21	9P21
(2) Females.....	6c(2) 9FP21	9FP21
d Valuation liability interest rate.....	6d 7.00 %	7.00 %
e Salary scale.....	6e 0.00 %	<input type="checkbox"/> N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate.....	6f(1) <input checked="" type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input type="checkbox"/> N/A	
(2) If "Single rate" is checked in (1), enter applicable single rate.....	6f(2)	%
g Estimated investment return on actuarial value of assets for year ending on the valuation date.....	6g	-1.6 %
h Estimated investment return on current value of assets for year ending on the valuation date.....	6h	-1.6 %
i Expense load included in normal cost reported in line 9b.....	6i	<input type="checkbox"/> N/A
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage.....	6i(1)	%
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	51,073
(3) If neither (1) nor (2) describes the expense load, check the box.....	6i(3)	<input type="checkbox"/>

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval 8a

b Demographic, benefit, and contribution information

(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment. Yes No

(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions). Yes No

(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule. Yes No

c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code? Yes No

d If line c is "Yes," provide the following additional information:

(1) Was an extension granted automatic approval under section 431(d)(1) of the Code? Yes No

(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended. 8d(2)

(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code? Yes No

(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)). 8d(4)

(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension 8d(5)

(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007? Yes No

e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s)	8e	
9 Funding standard account statement for this plan year:		
Charges to funding standard account:		
a Prior year funding deficiency, if any	9a	1,090,717
b Employer's normal cost for plan year as of valuation date	9b	66,670
c Amortization charges as of valuation date:		
	Outstanding balance	
(1) All bases except funding waivers and certain bases for which the amortization period has been extended	9c(1)	543,251 122,884
(2) Funding waivers	9c(2)	
(3) Certain bases for which the amortization period has been extended	9c(3)	
d Interest as applicable on lines 9a, 9b, and 9c	9d	89,619
e Total charges. Add lines 9a through 9d	9e	1,369,890
Credits to funding standard account:		
f Prior year credit balance, if any	9f	0
g Employer contributions. Total from column (b) of line 3	9g	116,528
h Amortization credits as of valuation date		
	Outstanding balance	
(1) ERISA FFL (accrued liability FFL)	9h	206,700 34,640
(2) "RPA '94" override (90% current liability FFL)	9j(2)	2,352,584
(3) FFL credit	9j(3)	
k (1) Waived funding deficiency	9k(1)	
(2) Other credits	9k(2)	
l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)	9l	157,003
m Credit balance: If line 9l is greater than line 9e, enter the difference	9m	
n Funding deficiency: If line 9e is greater than line 9l, enter the difference	9n	1,212,887
o Current year's accumulated reconciliation account:		
(1) Due to waived funding deficiency accumulated prior to the current plan year	9o(1)	
(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:		
(a) Reconciliation outstanding balance as of valuation date	9o(2)(a)	
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))	9o(2)(b)	0
(3) Total as of valuation date	9o(3)	0
10 Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)	10	1,212,887
11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No