

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;">2023</p> <hr/> <p style="text-align: center;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

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

<p>1a Name of plan <u>UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY, INC. DEFINED BENEFIT PLAN & TRUST</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>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>UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY</u></p> <p><u>380 WASHINGTON AVENUE</u> <u>ROOSEVELT, NY 11575</u></p>	<p>1c Effective date of plan <u>07/01/1975</u></p> <p>2b Employer Identification Number (EIN) <u>11-1723782</u></p> <p>2c Plan Sponsor's telephone number <u>516-378-2000</u></p> <p>2d Business code (see instructions) <u>621498</u></p>

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.	04/11/2025	GORDON SIESS
	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: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	542
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)	147
	6a(2)	134
	6b	203
	6c	169
	6d	506
	6e	28
	6f	534
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

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

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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 SB (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>	Single-Employer Defined Benefit 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 07/01/2023 and ending 06/30/2024

▶ **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>UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY, INC. DEFINED BENEFIT PLAN & TRUST</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>UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY</u>	D Employer Identification Number (EIN) <u>11-1723782</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2023</u>		
2	Assets:		
	a Market value	2a	<u>16687623</u>
	b Actuarial value	2b	<u>17903446</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>218</u>	<u>7362814</u>
	b For terminated vested participants	<u>180</u>	<u>5644081</u>
	c For active participants	<u>147</u>	<u>5319119</u>
	d Total	<u>545</u>	<u>18326014</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.26 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>270000</u>
	c Target normal cost	6c	<u>270000</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 <u>ARTHUR M. SCALISE</u> Type or print name of actuary <u>CAPTRUST ACTUARIAL SERVICES, LLC</u> Firm name <u>40 WALL STREET</u> <u>56TH FLOOR</u> <u>NEW YORK, NY 10005</u> Address of the firm	<u>04/01/2025</u> Date <u>23-06354</u> Most recent enrollment number <u>646-839-8235</u> Telephone number (including area code)
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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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1384170
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	228771
9	Amount remaining (line 7 minus line 8)	0	1155399
10	Interest on line 9 using prior year's actual return of <u>6.02</u> %	0	69555
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		790358
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.44</u> %		30550
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		13772
	c Total available at beginning of current plan year to add to prefunding balance		834680
	d Portion of (c) to be added to prefunding balance		834680
12	Other reductions in balances due to elections or deemed elections	0	700000
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	1359634

Part III Funding Percentages			
14	Funding target attainment percentage	14	90.27 %
15	Adjusted funding target attainment percentage	15	90.27 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.32 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
01/16/2024	95000	0	07/15/2024	95000	0		
02/15/2024	95000	0	08/15/2024	170000	0		
03/15/2024	95000	0	09/16/2024	95000	0		
04/15/2024	95000	0	10/15/2024	95000	0		
05/15/2024	95000	0	11/15/2024	95000	0		
06/17/2024	95000	0	12/16/2024	95000	0		
			Totals ▶	18(b)	1215000	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1153993

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 70

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)..... **31a** 270000

b Excess assets, if applicable, but not greater than line 31a **31b** 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1782202	185840
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 455840

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	200812	200812
36 Additional cash requirement (line 34 minus line 35).....			255028
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			1153993

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) **38a** 898965

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 200812

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0

40 Unpaid minimum required contributions for all years **40** 0

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

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

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 **07/01/2023** and ending **06/30/2024**

A Name of plan UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY, INC. DEFINED BENEFIT PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY	D Employer Identification Number (EIN) 11-1723782	

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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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)

CAPTRUST ACTUARIAL SERVICES, LLC

47-4009638

(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 17 27	NONE	100859	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)

SMITH & DOWNEY

52-1839270

(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?
29	NONE	27704	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)

BDO USA, PC

13-5381590

(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	NONE	24120	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"/>

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)

ADP

22-1467904

(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?
15	NONE	9013	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)

VANGUARD

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	6123	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)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input 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: ARTHUR M. SCALISE	b EIN: 47-4009638
c Position: DIRECTOR OF ACTUARIAL SER	
d Address: 40 WALL STREET, 56TH FLOOR NEW YORK, NY 10005	e Telephone: 646-839-8235

Explanation: NEW ACTUARIAL FIRM ENGAGED FOR ONGOING ADMINISTRATION AND EVENTUAL PLAN TERMINATION.

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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024			
A Name of plan UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY, INC. DEFINED BENEFIT PLAN & TRUST	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ▶	001
B Three-digit plan number (PN) ▶	001		
C Plan sponsor's name as shown on line 2a of Form 5500 UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">D Employer Identification Number (EIN) 11-1723782</td> </tr> </table>	D Employer Identification Number (EIN) 11-1723782	
D Employer Identification Number (EIN) 11-1723782			

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	105297	116848
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	570000	645000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	81605	76705
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(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)	15942231	17261198
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	16699133	18099751
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	74156	163270
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	74156	163270
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	16624977	17936481

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)	1215000	
(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)		1215000
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)	616010	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		616010
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	711766	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2542776

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	919612	
(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)		919612
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)	9013	
(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)	6123	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	100859	
(8) Legal fees	2i(8)	27704	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	167961	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		311660
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1231272

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1311504
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: **BDO USA, PC**

(2) EIN: **13-5381590**

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		1000000
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.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 533347.

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 07/01/2023 and ending 06/30/2024

A Name of plan <u>UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY, INC. DEFINED BENEFIT PLAN & TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY</u>	D Employer Identification Number (EIN) <u>11-1723782</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 22-1467904

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	1
--	---	---

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year.....	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. Increase Decrease Both No

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <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	
b The corresponding number for the second preceding plan year	15b	

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

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

**United Cerebral Palsy Association
of Nassau County, Inc.
Defined Benefit Pension Plan
and Trust**

Financial Statements
and ERISA-Required Supplemental Schedule
Years Ended June 30, 2024 and 2023

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



**United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust**

Financial Statements and ERISA-Required Supplemental Schedule
Years Ended June 30, 2024 and 2023

United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Pension Plan and Trust

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Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.



Independent Auditor's Report

The Plan Administrator
United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust
Roosevelt, New York

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

We have performed audits of the financial statements of the United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Pension Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of June 30, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the statement of accumulated plan benefits as of June 30, 2023, and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of June 30, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and



- The certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter – Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of year) as of June 30, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the



supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

April 9, 2025

Financial Statements

**United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust**

Statements of Net Assets Available for Benefits

<i>June 30,</i>	2024	2023
Assets		
Cash and cash equivalents	\$ 116,848	\$ 105,297
Investments, at fair value	17,261,198	15,942,231
Contributions receivable	645,000	570,000
Prepaid expenses	76,705	81,605
Total Assets	18,099,751	16,699,133
Liabilities		
Accounts payable and accrued expenses	163,270	74,156
Total Liabilities	163,270	74,156
Net Assets Available for Benefits	\$ 17,936,481	\$ 16,624,977

See accompanying notes to financial statements.

**United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust**

Statements of Changes in Net Assets Available for Benefits

<i>Year ended June 30,</i>	2024	2023
Additions		
Contributions from sponsor	\$ 1,215,000	\$ 1,140,000
Investment income:		
Net appreciation in fair value of investments	711,766	309,177
Interest and dividends	616,010	598,331
Total Additions	2,542,776	2,047,508
Deductions		
Benefits paid directly to participants	919,612	1,086,369
Administrative expenses	311,660	364,981
Total Deductions	1,231,272	1,451,350
Net Increase in Net Assets Available for Benefits	1,311,504	596,158
Net Assets Available for Benefits, beginning of year	16,624,977	16,028,819
Net Assets Available for Benefits, end of year	\$ 17,936,481	\$ 16,624,977

See accompanying notes to financial statements.

**United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust**

Statement of Accumulated Plan Benefits

June 30, 2023

Actuarial Present Value of Accumulated Plan Benefits

Vested benefits:

Participants currently receiving benefits	\$ 7,126,709
Terminated vested participants	5,800,599
Active participants	5,496,610

Total Actuarial Present Value of Accumulated Plan Benefits **\$ 18,423,918**

See accompanying notes to financial statements.

**United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust**

Statement of Changes in Accumulated Plan Benefits

Year ended June 30, 2023

Actuarial Present Value of Accumulated Plan Benefits, beginning of year	\$ 18,646,886
Increase (decrease) during the year attributable to:	
Benefits accumulated, including expense gains and losses	58,112
Increase for interest due to the decrease in the discount period	905,516
Benefits paid	(1,086,369)
Change in assumptions	(100,227)
Net Decrease	(222,968)
Actuarial Present Value of Accumulated Plan Benefits, end of year	\$ 18,423,918

See accompanying notes to financial statements.

United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Pension Plan and Trust

Notes to Financial Statements

1. Description of Plan and Summary of Significant Policies

The following description of the United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Pension Plan and Trust (the Plan) is provided for general information purposes only. Participants should refer to the summary Plan description and Plan agreement for complete information.

General

The Plan is a defined benefit pension plan covering substantially all employees of the United Cerebral Palsy Association of Nassau County, Inc. and UCP Bayville, Inc. (collectively, the Corporations). It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Effective December 1, 2007, the Plan has been frozen. Although this benefit freeze will result in no further benefits being accrued, all benefits already accrued as of the freeze date will be payable to all vested employees upon their retirement, under the terms of the existing Plan. Only employees who have entered the Plan on or before December 1, 2007 shall be participants in the Plan. There will be no new participants after that date.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Eligibility and Vesting Requirements

Covered employees were considered eligible for Plan participation on the first day of July or January, immediately following their attainment of age 21 and completion of one year of service. One year of service is defined as any 12-month period during a pension plan year, July 1 through June 30, during which the employee completes at least 1,000 hours of service. A participant is considered fully vested upon the completion of five years of service in which such employee completed at least 1,000 hours of service per pension plan year.

Pension Benefit

Employees with five or more years of vested service are entitled to receive the value of their accumulated Plan benefits as a joint and survivor annuity, or as a life annuity payable from normal retirement age (65).

Employees who retire or terminate with an actuarially determined accumulated Plan benefit of \$5,000 or less will receive a lump-sum payment. If an employee terminates prior to rendering five years of service, they forfeit the right to receive the nonvested portion of their accumulated Plan benefits in the net assets of the Plan. The Plan permits early retirement at age 55, provided that such employee has completed ten years of service.

Effective April 1, 2022, vested terminated participants may request lump-sum payments in an amount that is not less than \$1,000, but does not exceed \$30,000.

United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Pension Plan and Trust

Notes to Financial Statements

Death and Disability Benefits

Upon death or total and permanent disability, as defined in the Plan document, a participant or their beneficiary is entitled to receive a benefit equal to the actuarial equivalent of the accrued benefit.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 4 for a discussion of fair value measurements.

Net appreciation (depreciation) of investments included in the accompanying statements of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represent the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

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.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable to services rendered by employees, under the Plan's provisions, up to the valuation date. Accumulated Plan benefits include benefits expected to be paid to present, retired, or terminated employees or their beneficiaries. The monthly benefit for participants, until the period in which the Plan was frozen on December 1, 2007, was equal to 0.85% of average annual compensation for the period through June 30, 2001, and 0.75% of average annual compensation as of July 1, 2001, plus 0.65% of average annual compensation in excess of covered compensation for the Plan year for each year of service, up to a maximum of 33 years. Average annual compensation is defined as compensation averaged over the three highest consecutive years of service. Covered compensation is defined as the average of the maximum wages considered for purposes of social security for the 35-year period ending with the calendar year in which a participant attains social security retirement age.

The actuarial present value of accumulated Plan benefits is determined by an actuary as of July 1, 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 for death, withdrawal, or retirement) between the valuation date and the expected date of payment. Had the valuation been prepared as of June 30, there would be no material differences in the actuarial present value of accumulated Plan benefits.

The significant actuarial assumptions used in the valuation are: (a) expected mortality of participants (for accumulated Plan benefits, the Pri-2012 *Blue Collar* Mortality Table, generationally projected with projection scale MP-2021, and the Pri-2012 *Blue Collar* Mortality Table, generationally projected with projection scale MP-2020, as of June 30, 2024 and 2023, respectively),

United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Pension Plan and Trust

Notes to Financial Statements

(b) retirement-age assumptions (the assumed average retirement age was 65), and (c) investment return (for accumulated Plan benefits, 5% and 6% as of June 30, 2024 and 2023, respectively). The foregoing actuarial assumptions are based upon the presumption that the Plan will continue. Should the Plan terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

Payment of Benefits

Benefit payments to participants and beneficiaries are recorded upon distribution.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Corporations, as provided for by the Plan document. Expenses that are paid directly by the Corporations are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, the disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

2. Funding Policies

The Corporations make periodic contributions to the Plan based on actuarial estimates. It is the Corporations' present intention to make contributions of amounts sufficient to meet the minimum funding requirements of ERISA. As of June 30, 2024 and 2023, the Plan has met ERISA's minimum funding requirements.

3. Termination

Although there has been no expressed intention to do so, the Corporations may terminate the Plan at any time under certain criteria, as established by ERISA and its related regulations. In the event the Plan terminates, all participants will become 100% vested in the present value of their accumulated Plan benefits.

In the event that the Plan terminates, 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:

1. Annuity 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 annuity under the Plan.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC), a United States government agency, up to the applicable limitations.

United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Pension Plan and Trust

Notes to Financial Statements

3. All other vested benefits not insured by the PBGC.
4. All nonvested benefits.

Whether all participants receive their benefits, should the Plan terminate at some future time, will depend on the sufficiency at the time of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

4. Fair Value Measurements

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

Level 1 - This level consists of inputs to the valuation methodology that are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - This level consists of inputs to the valuation methodology that include:

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

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

Level 3 - This level consists of inputs to the valuation methodology that are unobservable and significant to the fair value measurement.

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

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

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

Mutual Funds - These assets are valued at unadjusted quoted price based on the net asset value (NAV) of shares held by the Plan at year-end.

**United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust**

Notes to Financial Statements

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

The following tables set forth, by level within the fair value hierarchy, the Plan's assets at fair value:

June 30, 2024

	Level 1	Level 2	Level 3	Balance
Investments, at fair value:				
Mutual funds	\$ 17,261,198	\$ -	\$ -	\$ 17,261,198
Total Investments, at fair value	\$ 17,261,198	\$ -	\$ -	\$ 17,261,198

June 30, 2023

	Level 1	Level 2	Level 3	Balance
Investments, at fair value:				
Mutual funds	\$ 15,942,231	\$ -	\$ -	\$ 15,942,231
Total Investments, at fair value	\$ 15,942,231	\$ -	\$ -	\$ 15,942,231

The Plan had no financial assets that were measured at fair value on a non-recurring basis during the years ended June 30, 2024 and 2023.

5. Information Certified by the Plan Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Vanguard Fiduciary Trust Company, a qualified institution, has certified that the following investment information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments reflected on the accompanying statements of net assets available for benefits as of June 30, 2024 and 2023.
- Net appreciation in fair value of investments and interest and dividends reflected on the accompanying statements of changes in net assets available for benefits for the years ended June 30, 2024 and 2023.
- Investments reflected on the supplemental Schedule of Assets (Held at End of Year).

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Pension Plan and Trust

Notes to Financial Statements

6. Related Party Transactions

Certain of the Plan's investments are managed by Vanguard Fiduciary Trust Company. The transactions related to those investments qualify as party-in-interest transactions. Such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA and applicable exemptions promulgated thereunder.

7. Tax Status

The Plan obtained its latest determination letter dated April 29, 2014, in which the Internal Revenue Service (IRS) has determined that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, market, credit, and overall market volatility 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 financial statements. As of June 30, 2024 and 2023, one investment comprised 31% and 34% of total investments, respectively.

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

9. Subsequent Events

As of September 4, 2024, plan assets were transferred to Charles Schwab Trust Bank. Additionally, during October 2024 and January 2025, the Plan purchased group annuity contracts for certain liabilities related to retirees currently receiving monthly annuity payments in the amount of \$2,064,178 and \$1,980,612, respectively. For the purpose of determining the effects of subsequent events on these financial statements, management has evaluated events through April 9, 2025, the date on which the financial statements were available to be issued, and there were no other subsequent events requiring adjustments to the financial statements or disclosures as stated herein.

ERISA-Required Supplemental Schedule

**United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust**

**Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-1723782 Plan No.: 001**

June 30, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Fair Value	
Mutual Funds				
Columbia	Columbia High-Yield Bond Fund CL Y	\$ 936,807	\$ 871,672	
Fidelity	Fidelity Mid-Cap Enhanced Index Fund	635,782	812,279	
JPMorgan	JPMorgan Small-Cap Equity Fund Class R6	743,168	745,559	
MFS	MFS International Diversification R4	1,175,169	1,646,934	
PIMCO	PIMCO Extended Duration Institutional Fund	332,402	169,650	
* Vanguard Fiduciary Trust Company	Vanguard 500 Index Fund Admiral	1,888,492	4,255,960	
* Vanguard Fiduciary Trust Company	Vanguard Short-Term Bond Index Fund Admiral	478,258	443,353	
* Vanguard Fiduciary Trust Company	Vanguard Short-Term Infl-pro SEC Admiral Fund	779,798	763,114	
* Vanguard Fiduciary Trust Company	Vanguard Long-term Inv-Grade Inv Admiral	7,356,655	5,387,147	
Legg Mason	Western Asset Core Plus Bond Fund Cl Is	2,688,297	2,165,530	
Total Mutual Funds		17,014,828	17,261,198	
Total		\$ 17,014,828	\$ 17,261,198	

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

APPENDIX A: ACTUARIAL ASSUMPTIONS AND METHODS

PLAN SPONSOR: United Cerebral Palsy Association of Nassau County
PLAN NAME: United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Plan & Trust
SPONSOR'S EIN: 11-1723782
PN: 001

2023 SCHEDULE SB, PART V | ACTUARIAL ASSUMPTIONS AND METHODS

Actuarial Cost Method

The Funding Target Liability is the present value of accrued benefits based on compensation and service to date. The Funding Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected plan expenses to be paid from plan assets during the year.

Asset Valuation Method

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. The method was elected in 2008/09.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Valuation Date

Beginning of the plan year (July 1, 2023).

APPENDIX A: ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rates

The interest rates used for the plan year (as elected in 2010/11) are the 24-month average corporate bond segment rates, with a 4-month lookback, subject to funding stabilization. Under stabilization, the interest rates are constrained within a corridor around a 25-year average of corporate bond rates. For 2012 through 2020, the stabilization corridor was 10%. For 2021 through 2030, the stabilization corridor is 5%, then increasing at 5% per year until reaching 30% for 2035. The rates for the 2023/24 plan year are as follows:

	Minimum Funding Requirement	Maximum Deductible Contribution	Benefit Restrictions (AFTAP)	PBGC Variable Rate Premium
For years 1-5	4.75%	2.50%	4.75%	5.26%
For years 6-20	5.00%	3.83%	5.00%	5.23%
For years 21+	5.74%	4.06%	5.74%	5.16%
Effective Interest Rate	5.26%	3.87%	5.26%	5.20%

Mortality Table

IRS 2023 Annuitant and Non-annuitant healthy mortality tables (sex-distinct) as permitted by regulations

Retirement Rates

Active participants See Table 1
Terminated vested participants See Table 2

Withdrawal Rates

See Table 3

Disability Rates

None

Decrement Timing

Middle of year

Expected Return on Assets

5.00% per annum

Administrative Expenses

\$270,000

APPENDIX A: ACTUARIAL ASSUMPTIONS AND METHODS

Salary Increases

Minimum Funding Target Normal Cost	N/A
Maximum Tax Expected Benefit Increase	N/A

Valuation Compensation

N/A

PBGC Variable Rate Premium

The Standard Premium Funding Target was elected for 2018

Marriage

75% of males and 50% of females have an eligible spouse and males are three years older than their spouses

Benefit and Compensation Limits

Projected benefits and compensation are limited by the 2023 IRC section 415 maximum benefit of \$265,000 and the 401(a)(17) compensation limit of \$330,000

At Risk Assumptions

Participants who are eligible to retire within the next 10 years are assumed to retire immediately upon eligibility and to elect a Straight Life Annuity (most valuable form of payment)

APPENDIX A: ACTUARIAL ASSUMPTIONS AND METHODS

Optional Forms

Active Retirement	40% elect a Lump Sum, 60% elect Normal Form
Active Termination	10% elect a Lump Sum, 90% elect Normal Form
Terminated Vested Retirement	10% elect a Lump Sum, 90% elect Normal Form

Lump Sum Conversion

Interest Rate:	Segment Rates with funding stabilization corridor applied
Mortality:	IRS 2023+ 417(e) Applicable Mortality Table

Miscellaneous

The valuation was prepared on a going-plan basis. The valuation was based on the participants of the Plan as of the valuation date and did not take future participants into account. No provision has been made for contingent liabilities with respect to Non-vested terminated participants who may be reemployed.

Summary of Changes from the July 1, 2022 ERISA Valuation

The interest rates and mortality table were updated to those applicable to the current plan year in accordance with PPA and subsequent legislation.

The interest rates and mortality table for converting the normal form to a lump sum were updated to those applicable to the current plan year in accordance with PPA and subsequent legislation.

The Administrative Expenses assumption was updated to better reflect the level of administrative expenses anticipated to be paid from the trust during the current plan year.

APPENDIX A: ACTUARIAL ASSUMPTIONS AND METHODS

ASC 960 REPORTING REQUIREMENTS

Actuarial Cost Method	The Actuarial Present Value of Accumulated Plan Benefits is the present value of accrued benefits based on compensation and service to date
Asset Valuation Method	Trust value of assets as of the valuation date plus undiscounted value of contribution receivables
Valuation Interest Rate	5.00% per annum
Mortality Table	Pri-2012 "Blue Collar" Mortality Table, generationally projected With Projection Scale MP-2021
Administrative Expenses	Implicitly reflected in Interest Rate

All other assumptions are the same as used in the ERISA funding valuation.

Summary of Changes from the July 1, 2022 ASC 960 Valuation

Effective July 1, 2023, the interest rate for converting the normal form was updated from the June 2022 Section 417(e)(3) Spot Segment Rates to the June 2023 Section 417(e)(3) Spot Segment Rates.

Effective July 1, 2023, the mortality table for converting the normal form to a lump sum was updated to the current year in accordance with IRC §417(e).

APPENDIX A: ACTUARIAL ASSUMPTIONS AND METHODS

TABLE 1 – RETIREMENT RATES FROM ACTIVE

<u>Age</u>	<u>Rate</u>
<54	0.00%
55	1.00%
56	1.00%
57	1.00%
58	1.00%
59	1.00%
60	1.00%
61	1.00%
62	1.00%
63	1.00%
64	10.00%
65	10.00%
66	10.00%
67	10.00%
68	10.00%
69	5.00%
70	5.00%
71	5.00%
72	5.00%
73	5.00%
74	5.00%
75+	100.00%

APPENDIX A: ACTUARIAL ASSUMPTIONS AND METHODS

TABLE 2 – RETIREMENT RATES FROM VESTED STATUS

<u>Age</u>	<u>Rate</u>
<54	0.00%
55	1.00%
56	1.00%
57	1.00%
58	1.00%
59	1.00%
60	3.00%
61	3.00%
62	3.00%
63	3.00%
64	3.00%
65	40.00%
66	10.00%
67	10.00%
68	10.00%
69	10.00%
70	10.00%
71	10.00%
72	10.00%
73+	100.00%

APPENDIX A: ACTUARIAL ASSUMPTIONS AND METHODS

TABLE 3 – WITHDRAWAL RATES FROM ACTIVE STATUS

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
<20	0.00%		
20	25.00%	55	5.00%
21	25.00%	56	5.00%
22	25.00%	57	5.00%
23	25.00%	58	5.00%
24	25.00%	59	5.00%
25	25.00%	60	5.00%
26	25.00%	61	5.00%
27	25.00%	62	5.00%
28	25.00%	63	5.00%
29	25.00%	64	5.00%
30	25.00%	65+	0.00%
31	25.00%		
32	25.00%		
33	25.00%		
34	25.00%		
35	25.00%		
36	25.00%		
37	25.00%		
38	25.00%		
39	25.00%		
40	8.00%		
41	8.00%		
42	8.00%		
43	8.00%		
44	8.00%		
45	7.00%		
46	7.00%		
47	7.00%		
48	7.00%		
49	7.00%		
50	5.00%		
51	5.00%		
52	5.00%		
53	5.00%		
54	5.00%		

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

PLAN SPONSOR: United Cerebral Palsy Association of Nassau County
PLAN NAME: United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Plan & Trust
SPONSOR'S EIN: 11-1723782
PN: 001

2023 SCHEDULE SB, PART V | SUMMARY OF PRINCIPAL PLAN PROVISIONS

The following summary describes the current principal plan provisions assumed in calculating the cost of the plan.

General Information

Original Effective Date:	July 1, 1975
Effective Date of Last Amendment:	May 1, 2019
Plan Year:	July 1 to June 30
Employer Fiscal Year:	January 1 to December 31
Plan Administrator's EIN:	11-1723782
Plan Administrator:	United Cerebral Palsy Association of Nassau County

Eligible Classification of Employees

The eligible classification of Employees shall include all Employees who are not in an ineligible classification of Employees. An Employee who is on- a Leave of Absence on his or her otherwise applicable Entry Date shall be deemed to be in an ineligible classification for the duration of such Leave.

Ineligible Classifications of Employees

The following classifications of Employees shall not be eligible to participate:

- Employees who are covered by a collective bargaining agreement between the Employer and employee representatives, if retirement benefits were the subject of good faith collective bargaining. For this purpose, an employee representative does not include any organization more than one-half of whose members are Employees who are owners, officers, or executives of the Employer.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

- Effective July 1, 2003: Employees who are nonresident aliens (within the meaning of Code Section 7701(b)(1)(B)) and who receive no earned income (within the meaning of Code Section 911(d)(2)) from the Employer that constitutes income from sources within the United States (within the meaning of Code Section 861(a)(3)).
- Effective July 1, 2003: Leased employees.
- Except as otherwise provided, individuals who become Employees as the result of an asset or stock acquisition, merger, or similar transaction involving a change in the employer of the employees of any trade or business, but only for the period beginning on the date of such transaction and ending on the last day of the first Plan Year beginning after the date of such transaction.

Participation

All Employees who are in an eligible classification of Employees shall become a Participant on the Entry Date coincident with or next following the day on which they satisfy the following eligibility requirements:

- Completion of one Year of Service
- Attainment of age 21

Effective December 1, 2007, eligibility under the Plan is frozen. No new Employees will be eligible to participate in the Plan after December 1, 2007.

Entry Date

The Entry Dates shall be the first day of the first and seventh month of each Plan Year.

In the event of a change in the Plan Year, unless otherwise specified by such amendment, the number and timing of Entry Dates shall remain the same in relation to the first day of each Plan Year.

In no event shall the Entry Date be later than (1) the first day of the Plan Year beginning after the date on which the Employee has met the requirements of Participation or (2) the date that is six months after the date those requirements is met.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Hour of Service

Each hour for which an Employee is paid, or entitled to payment, for the performance of duties for the Employer. These hours shall be credited to the Employee for the Computation Period in which the duties are performed; and

Subject to the final paragraph in this section, each hour for which an Employee is paid, or entitled to payment, by the Employer on account of a period of time during which no duties are performed (irrespective of whether the employment relationship has terminated) due to vacation, holiday, illness, incapacity (including disability), layoff, jury duty, military duty or leave of absence. No more than 501 Hours of Service shall be credited under this paragraph for any single continuous period (whether or not such period occurs in a single Computation Period). Hours under this paragraph shall be calculated and credited pursuant to Department of Labor Regulations Section 2530.200b-2, which is incorporated herein by reference; and

Each hour for which back pay, irrespective of mitigation of damages, is either awarded or agreed to by the Employer. The same Hours of Service shall not be credited both under the prior two paragraphs, as the case may be, and under this paragraph. These hours shall be credited to the Employee for the Computation Period or periods to which the award or agreement pertains rather than the Computation Period in which the award, agreement or payment is made.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Hour of Service (continued)

Hours of Service shall be credited for employment with the Employer and with other members of an affiliated service group (as defined in Code Section 414(m)), a controlled group of corporations (as defined in Code Section 414(b)), or a group of trades or businesses under common control (as defined in Code Section 414(c)) of which the adopting Employer is a member, and any other entity required to be aggregated with the Employer pursuant to Code Section 414(o) and the regulations thereunder. Hours of Service shall also be credited for any individual considered an employee for purposes of this Plan under Code Section 414(n) or Code Section 414(o) and the regulations thereunder.

Solely for purposes of determining whether a Break in Service for participation and vesting purposes has occurred in a Computation Period, an individual who is absent from work for maternity or paternity reasons shall receive credit for the Hours of Service that would otherwise have been credited to such individual but for such absence, or in any case in which such hours cannot be determined, 8 Hours of Service per day of such absence. For purposes of this Section, an absence from work for maternity or paternity reasons means an absence by reason of the pregnancy of the individual, by reason of a birth of a child of the individual, by reason of the placement of a child with the individual in connection with the adoption of such child by such individual, or for purposes of caring for such child for a period beginning immediately following such birth or placement. The Hours of Service credited under this paragraph shall be credited in the Computation Period in which the absence begins if the crediting is necessary to prevent a Break in Service in that period, or in all other cases, in the following Computation Period. No more than 501 hours will be credited under this paragraph.

For purposes of the second paragraph in this section, a payment shall be deemed to be made by the Employer regardless of whether such payment is made by the Employer directly or indirectly, as through a trust fund, insurer, or other entity to which the Employer contributes or pays premiums, and regardless of whether such contributions made to the trust fund, insurer, or other entity are for the benefit of particular Employees or are on behalf of a group of Employees in the aggregate.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Computation Period

For purposes of Participation and Vesting and Forfeitures, the 12-month period during which Years of Service and Breaks in Service are determined, as set forth in this definition. The terms “Accrual Computation Period” and “Compensation Computation Period” are defined elsewhere in this Article I. For all other purposes, the term Computation Period shall have the meaning set forth in the Section in which the term is used.

For eligibility purposes, the initial Computation Period for determining a Year of Service shall be the 12-consecutive-month period commencing on the date an Employee first completes an Hour of Service. The succeeding 12-consecutive-month periods shall be each Plan Year, commencing with the Plan Year that contains the first anniversary of the Employee’s employment commencement date regardless of whether the Employee is entitled to be credited with 1,000 Hours of Service during the initial eligibility computation period. If a rehired Employee’s previous Service is entirely disregarded for eligibility purposes because of the provisions of “Participation”, then such Employee’s date of re-hire shall be treated as the date he or she first completes an Hour of Service.

For vesting purposes, the Computation Period shall be the Plan Year. If the vesting computation period is changed, there shall be a short Computation Period that begins on the first day of the pre-amendment Computation Period and that ends one day prior to the first day of the post-amendment Computation Period (i.e., no Computation Period shall exceed 12 months in length).

If a Computation Period is designated as the Plan Year, and the Plan Year changes, the Computation Period shall coincide with the new Plan Year.

Year of Service

A Computation Period in which the Participant completes the number of Hours of Service specified below. In the event that a Plan Year is less than 12 months, the Hours of Service requirement will be proportionately reduced.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Years of Service for Determining Eligibility to Participate

For vesting purposes, a Year of Service shall be a Computation Period during which 1,000 Hours of Service are completed.

All Years of Service before and after the Effective Date of the Plan shall be taken into account.

In the case of a Participant who has 5 or more consecutive Breaks in Service, all Service after such Breaks in Service shall be disregarded for the purpose of vesting the Accrued Benefit that accrued before such Breaks in Service. Such Participant's pre-break Service shall count in vesting the post-break Accrued Benefit only if either:

- Such Participant had any nonforfeitable interest in the Accrued Benefit at the time of separation from Service, or
- Upon returning to Service, the number of consecutive Breaks in Service is less than the number of pre-break Years of Service.

Separate accounts will be maintained for the Participant's pre-break and post-break Accrued Benefit.

Year of Credited Service

For purposes of determining the Accrued Benefit and the Normal Retirement Benefit in, a Year of Credited Service shall be credited for each Year of Service completed during an Accrual Computation Period by a Participant both before and after becoming a Participant. If more than five Years of Credited Service are credited for Years of Service prior to becoming a Participant, the grant of such service might not comply with the safe harbor rules of Regulation Section 1.401(a)(4)-5(a)(3). No more than 33 Years of Service will be credited to a Participant for purposes of determining his or her Normal Retirement Benefit or Accrued Benefit.

However, for Employees of UCP - Bayview Nursing Home, Inc., no service is credited prior to November 1, 1985 and for Employees of UCP - Bayville, Inc., no service is credited prior to April 1, 1984.

A Participant need not be an Employee or a member of an eligible classification on the last day of the Accrual Computation Period in order to be credited with a Year of Credited Service. However, in order for a Participant to be credited with a Year of Credited Service, the Participant must have completed the required number of Hours of Service during the Plan Year as a member of an eligible classification (within the meaning of Participation).

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Years of Credited Service with regard to which a cash-out distribution has been made shall not be taken into account in determining a Participant's Accrued Benefit except to the extent provided in Section 9.5 of the Plan Document.

Vesting

A Participant shall acquire a vested (i.e., nonforfeitable) interest in his or her Accrued Benefit attributable to Employer Contributions upon attaining the earlier of Normal Retirement Age or Normal Retirement Date, attaining Early Retirement Age or Early Retirement Date, Disability (prior to termination of employment), death (prior to termination of employment), or upon termination of the Plan. All other Participants shall acquire a vested interest in their Accrued Benefits in accordance with either of the following table:

<u>Years of Service</u>	<u>Vesting</u>
Less than 5	0%
5 years	100 %

Compensation

Compensation is defined as wages within the meaning of Code Section 3401(a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Section 3401(a)(2)).

For any Self-Employed Individual, Compensation will mean Earned Income. The determination period shall be the Compensation Computation Period. Compensation shall include only that compensation that is actually paid or includible in income during the determination period. If a determination period consists of fewer than 12 months, the annual compensation limit is an amount equal to the otherwise applicable annual compensation limit multiplied by a fraction, the numerator of which is the number of months in the short determination period, and the denominator of which is 12.

The annual Compensation of each Participant taken into account for determining all benefits provided under the Plan for any Plan Year shall not exceed \$200,000, as adjusted for increases in the cost of living in accordance with Code Section 401(a)(17)(B). The cost-of-living adjustment in effect for a calendar year applies to any determination period beginning in such calendar year.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

If Compensation for any prior determination period is taken into account in determining a Participant's benefits for the current Plan Year, the Compensation for such prior determination period is subject to the applicable annual Compensation limit in effect for that prior period.

For purposes of determining minimum benefits as provided in Article XV of the Plan Document, and applying the limitations on benefits and contributions as provided in Article X of the Plan Document, for Plan Years beginning prior to January 1, 1998, Compensation shall exclude any amount that is contributed by the Employer pursuant to a salary reduction agreement and that is not includible in the gross income of the Employee under Code Sections 125, 402(e)(3) (i.e., 401(k)), or 457, and for Plan Years beginning on and after January 1, 1998, Compensation shall include such amounts.

For purposes of determining Highly Compensated Employees, Compensation shall include any amount that is contributed by the Employer pursuant to a salary reduction agreement and that is not includible in the gross income of the Employee under Code Sections 125, 402(e)(3) (i.e., 401(k)), or 457.

Unless otherwise specifically provided, for purposes of determining benefit accruals in accordance with Sections 1.2 and 3.1, Compensation shall include any amount that is contributed by the Employer pursuant to a salary reduction agreement and that is not includible in the gross income of the Employee under Code Sections 125, 402(e)(3) (i.e., 401(k)), 402(h)(1)(B), or 403(b). There are no exclusions from Compensation. In the year in which an Employee enters the Plan, the Compensation earned by the Participant prior to becoming a Participant shall be taken into account.

Unless otherwise specifically provided, for purposes of conducting every coverage or nondiscrimination test described in the Plan that is based on Compensation, Compensation shall either include or exclude any amount that is contributed by the Employer pursuant to a salary reduction agreement and that is not includible in the gross income of the Employee under Code Sections 125, 402(e)(3) (i.e., 401(k)), 402(h)(1)(B), or 403(b). There are no exclusions from Compensation. In the year in which an Employee enters the Plan, the Employer shall take into account only the Compensation earned by all such Employees after entering the Plan. For purposes of the enumerated paragraphs immediately above, for Plan Years beginning on or after the first day of the first Plan Year beginning in 2001, amounts excludable from Employee's compensation under Code Section 132(f) shall be treated in an identical manner to amounts excludable under Code Sections 125 and 402(e)(3).

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Average Annual Compensation

A Participant's Compensation averaged over the 3 consecutive Compensation Computation Periods (ending in the current or any prior Plan Year) that produce the highest average. For this purpose, the period over which the Participant's Compensation shall be taken into account shall begin with a Participant's date of hire. For a Participant with less than the specified number of consecutive Compensation Computation Periods, Compensation shall be averaged over the actual number of consecutive Compensation Periods.

For purposes of the preceding paragraph, a period of Compensation Computation Periods shall be treated as being consecutive even if there are intervening Periods that are disregarded solely by reason of the remaining provisions of this paragraph: Compensation Computation Periods during which the Participant completed less than 1,000 Hours of Service shall be disregarded.

In the event a Compensation Computation Period is less than 12 months in duration, Average Annual Compensation shall include such Compensation (without annualizing) for such computation period if the Participant qualifies for a Year of Service during the corresponding Compensation Computation Period.

In the event a Participant is not employed or covered under the-Plan for- a full Compensation-Computation Period, Average Annual Compensation shall include such Compensation (without annualizing) for such computation period if the Participant qualifies for a Year of Service during the corresponding Compensation Computation Period.

For purposes of determining top-heavy minimum benefits, the term "Average Top-Heavy Compensation" is defined in Section 15.2 of the Plan Document.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Covered Compensation

Covered Compensation shall mean, except as provided in the next paragraph, the average (without indexing) of the Taxable Wage Bases in effect for each calendar year during the 35-year period ending with the last day of the calendar year in which the Participant attains (or will attain) Social Security Retirement Age (as defined in Code Section 415(b)(8)). A Participant's Covered Compensation shall be automatically adjusted each Plan Year. In determining a Participant's Covered Compensation for a Plan Year, the Taxable Wage Base for the current Plan Year and all subsequent Plan Years shall be assumed to be the same as the Taxable Wage Base in effect at the beginning of the Plan Year for which the determination is being made. Covered Compensation for a Plan Year after the 35-year period is the Participant's Covered Compensation for the Plan Year during which the Participant attained Social Security Retirement Age. For a Plan Year before the 35-year period Covered Compensation is the Taxable Wage Base in effect as of the beginning of the Plan Year. A Participant's Accrued Benefit may not be reduced on account of any change in such Participant's Covered Compensation.

Employee Contributions

None.

Accrued Benefit

The monthly Normal Retirement Benefit shall be one-twelfth of the sum of the amounts in (a) and (b):

- (a) The Actuarial Equivalent of the Participant's Adjusted Frozen Accrued Benefit (using the benefit formula change applicable to Years of Service credited through June 30, 2001, which was set forth in a plan amendment adopted on September 17, 2001, effective July 1, 2001), plus
- (b) The sum of the amount in (i) plus, subject to the Cumulative Permitted Disparity Limit and Overall Permitted Disparity Limit, the amount in (ii) as follows:
 - (i) 0.75 % (the "basic benefit percentage") of the Participant's Average Annual Compensation multiplied by his or her Years of Credited Service since the Formula Fresh-Start Date
 - (ii) 0.65 % (the "excess benefit percentage") (not to exceed the Maximum Excess Allowance) of the Participant's Excess Average Annual Compensation multiplied by his or her Years of Credited Service since the Formula Fresh-Start Date

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Normal Retirement Age

The later of the date the Participant attains age 65 or the 5th anniversary of the Participant's commencement of participation.

Normal Retirement Date

The first day of the month coincident with or next following the Participant's attainment of Normal Retirement Age.

Normal Retirement Benefit

The amount of benefit payable to a Participant (determined in accordance with Article III of the Plan Document) payable at Normal Retirement Date in the Normal Form of Benefit.

Early Retirement Age

The day that the Participant attains age 55 or, if later, the date he or she completes ten Years of Service both before and after becoming a Participant. If a Participant terminates employment before satisfying the age requirement for early retirement, but has satisfied the service requirement, the Participant will attain his or her Early Retirement Age upon satisfaction of such age requirement. If a Participant attains Normal Retirement Age before attaining Early Retirement Age, the Participant's Early Retirement Age shall be his or her Normal Retirement Age.

Early Retirement Date

The first day of the month coincident with or next following the Participant's attainment of Early Retirement Age.

Benefits on Early Retirement

A Participant who has attained his or her Early Retirement Date and who elects to receive his or her benefits prior to his or her Normal Retirement Date shall be entitled to receive the Actuarial Equivalent of his or her Overall Benefit, determined as of the date benefits commence.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Late Retirement Benefit

In the event a Participant elects to work beyond his or her Normal Retirement Date, the amount of Accrued Benefit which such Participant is entitled to receive shall be computed as of the first anniversary of his or her Normal Retirement Date, and recomputed on each annual anniversary thereof, to be the greater of:

- (a) The benefit to which the Participant is entitled based upon his or her Average Annual Compensation and completed Years of Credited Service as of the date of determination, or
- (b) The Actuarial Equivalent of the amount of Accrued Benefit as determined as of the last preceding such point in time.

In the case of a Top-Heavy Plan, the Participant's Accrued Benefit shall not be less than the minimum benefit to which the Employee is entitled under Section 15.3. of the Plan Document.

In determining the amount of Accrued Benefit to which a Participant is entitled, the Actuarial Equivalent value of amounts previously distributed (if not repaid) shall be taken into consideration.

Late Retirement Date

Late Retirement Date shall mean the first day of the calendar month coincident with or next following the Participant's Late Retirement.

Pre-Retirement Disability Benefits

A Participant who has attained his or her Disability Retirement Date and who elects to receive his or her benefits prior to Normal Retirement Date shall be entitled to receive the Actuarial Equivalent of his or her vested Overall Benefit, determined as of the date benefits commence.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Pre-Retirement Death Benefits

Subject to the provisions of Section 8.4 of the Plan Document, in the event of the death of a Participant prior to the commencement of benefits, the Participant's vested Overall Benefit shall be payable to his or her Beneficiary.

Of this amount, the Participant's surviving Spouse shall be entitled automatically to the greater of (1) 50% of the Participant's vested Overall Benefit, or (2) the surviving Spouse's annuity payable in accordance with Section 8.4.

To the extent that there are death benefits that are not payable in the form of a Qualified Pre-Retirement Survivor Annuity, such benefits shall be paid in accordance with Article VII.

Post-Retirement Death Benefits

The amount and form of such benefits are determined by the form in which such benefits are being paid at the time of death.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Minimum Required Distributions

A Participant's Accrued Benefit shall be actuarially increased to take into account the period after age 70 1/2 during which the Participant does not receive any benefits under the Plan. The actuarial increase begins on the April 1 following the calendar year in which the Participant attains age 70 1/2 (January 1, 1997 in the case of an employee who attained age 70 1/2 prior to 1996), and ends on the date on which benefits commence after retirement in an amount sufficient to satisfy Code Section 401(a) (9).

The amount of actuarial increase payable as of the end of the period for actuarial increases must be no less than the Actuarial Equivalent of the Participant's retirement benefits that would have been payable as of the date the actuarial increase must commence plus the Actuarial Equivalent of additional benefits accrued after that date, reduced by the Actuarial Equivalent of any distributions made after that date. The actuarial increase is generally the same as, and not in addition to, the actuarial increase required for that same period under Code Section 411 to reflect the delay in payments after normal retirement, except that the actuarial increase required under Code Section 401(a)(9)(C) must be provided even during the period during which a Participant's benefits have been suspended in accordance with HEART Act Provisions (if applicable).

For purposes of Code Section 411(b)(1)(H), the actuarial increase will be treated as an adjustment attributable to the delay in distribution of benefits after the attainment of Normal Retirement Age. Accordingly, to the extent permitted under Code Section 411(b)(1)(H), the actuarial increase required under Code Section 401(a)(9)(C)(iii) may reduce the benefit accrual otherwise required under Code Section 411(b)(1)(H)(i), except that the rules on the suspension of benefits are not applicable.

APPENDIX A: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Actuarial Equivalence

Interest Rate

Pre-Retirement: 8%
Post-Retirement: 7%

Mortality Table

Pre-Retirement: None
Post-Retirement: G.A.M. 1983 Male Table with a two year set back.

Lump Sum Actuarial Equivalence

Interest Rate – PPA Spot Segment Rates for 2nd month preceding the Plan Year (May)

Mortality Table – 417(e)(3) as amended by Revenue Ruling 2007-67 and subsequently through Notice 2023-73

The lump sum shall not be less than the present value of the lump sum determined using the Plan's Actuarial Equivalence assumptions.

APPENDIX B: SCHEDULE SB AND ATTACHMENTS

PLAN SPONSOR: United Cerebral Palsy Association of Nassau County
 PLAN NAME: United Cerebral Palsy Association of Nassau County, Inc. Defined Benefit Plan & Trust
 SPONSOR'S EIN: 11-1723782
 PN: 001

2023 SCHEDULE SB, LINE 22 | DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

The weighted average retirement age is 70 for active participants.

Age Adjusted for Exit Timing	Probability of Retirement	Probability of Survivorship	Cumulative Probability of Survivorship	Probability Distribution	Age Weighted Distribution
55	0.010000	0.990000	1.000000	0.010000	0.550000
56	0.010000	0.990000	0.990000	0.009900	0.554400
57	0.010000	0.990000	0.980100	0.009801	0.558657
58	0.010000	0.990000	0.970299	0.009703	0.562773
59	0.010000	0.990000	0.960596	0.009606	0.566752
60	0.010000	0.990000	0.950990	0.009510	0.570594
61	0.010000	0.990000	0.941480	0.009415	0.574303
62	0.010000	0.990000	0.932065	0.009321	0.577881
63	0.010000	0.990000	0.922745	0.009227	0.581329
64	0.100000	0.900000	0.913517	0.091352	5.846510
65	0.100000	0.900000	0.822166	0.082217	5.344076
66	0.100000	0.900000	0.739949	0.073995	4.883663
67	0.100000	0.900000	0.665954	0.066595	4.461892
68	0.100000	0.900000	0.599359	0.059936	4.075639
69	0.050000	0.950000	0.539423	0.026971	1.861009
70	0.050000	0.950000	0.512452	0.025623	1.793581
71	0.050000	0.950000	0.486829	0.024341	1.728243
72	0.050000	0.950000	0.462488	0.023124	1.664955
73	0.050000	0.950000	0.439363	0.021968	1.603676
74	0.050000	0.950000	0.417395	0.020870	1.544362
75	1.000000	0	0.396525	0.396525	29.739399
Total				1.000000	69.643695

APPENDIX B: SCHEDULE SB AND ATTACHMENTS

PLAN SPONSOR: United Cerebral Palsy Association of Nassau County
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2023 SCHEDULE SB, LINE 24 | CHANGES IN ACTUARIAL ASSUMPTIONS

The Administrative Expenses assumption was updated to better reflect the level of administrative expenses anticipated to be paid from the trust during the current plan year.

APPENDIX B: SCHEDULE SB AND ATTACHMENTS

PLAN SPONSOR: United Cerebral Palsy Association of Nassau County
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2023 SCHEDULE SB, LINE 32 | SCHEDULE OF AMORTIZATION BASES

Amortization Base Description	Date Established	Amortization Period	Installment Amount	Years Remaining	Amortization Factor	Present Value of Installments
Shortfall	7/1/2020	15-Yr	\$ 156,353	12	9.327104	\$ 1,458,321
Shortfall	7/1/2021	15-Yr	\$ (21,070)	13	9.883941	\$ (208,255)
Shortfall	7/1/2022	15-Yr	\$ 39,425	14	10.414263	\$ 410,582
Shortfall	7/1/2023	15-Yr	\$ 11,132	15	10.919330	\$ 121,554
	Total		\$ 185,840			\$ 1,782,202

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

Active Parti	Under1	1to4	5to9	10to14	15to19	20to24	25to29	30to34	35to39	FortyPlus
	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number
Active Participant Attained Age										
Under25										
25to29										
30to34										
35to39			1							
40to44			7	4						
45to49			11	9	2					
50to54			8	7	3	2				
55to59	1		5	11	6	5	3			
60to64	1		10	9	4	1	2	1		
65to69			5	9	3	1	3			
70Up			2	3	1	3	3	1		

**United Cerebral Palsy Association of Nassau County, Inc.
Defined Benefit Pension Plan and Trust**

**Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-1723782 Plan No.: 001**

June 30, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Fair Value	
Mutual Funds				
Columbia	Columbia High-Yield Bond Fund CL Y	\$ 936,807	\$ 871,672	
Fidelity	Fidelity Mid-Cap Enhanced Index Fund	635,782	812,279	
JPMorgan	JPMorgan Small-Cap Equity Fund Class R6	743,168	745,559	
MFS	MFS International Diversification R4	1,175,169	1,646,934	
PIMCO	PIMCO Extended Duration Institutional Fund	332,402	169,650	
* Vanguard Fiduciary Trust Company	Vanguard 500 Index Fund Admiral	1,888,492	4,255,960	
* Vanguard Fiduciary Trust Company	Vanguard Short-Term Bond Index Fund Admiral	478,258	443,353	
* Vanguard Fiduciary Trust Company	Vanguard Short-Term Infl-pro SEC Admiral Fund	779,798	763,114	
* Vanguard Fiduciary Trust Company	Vanguard Long-term Inv-Grade Inv Admiral	7,356,655	5,387,147	
Legg Mason	Western Asset Core Plus Bond Fund Cl Is	2,688,297	2,165,530	
Total Mutual Funds		17,014,828	17,261,198	
Total		\$ 17,014,828	\$ 17,261,198	

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

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit 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> <hr/> 2023 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

▶ **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 UNITED CEREBRAL PALSY ASSOCIATION OF NASSAU COUNTY, INC. DEFINED BENEFIT PLAN & TRUST	B Three-digit plan number (PN) ▶	001
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C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF United Cerebral Palsy Association Of Nassau County	D Employer Identification Number (EIN) 11-1723782
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E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500
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Part I Basic Information

1 Enter the valuation date: Month 07 Day 01 Year 2023

2 Assets:		
a Market value.....	2a	16,687,623
b Actuarial value.....	2b	17,903,446

3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	218	7,362,814	7,362,814
b For terminated vested participants.....	180	5,644,081	5,644,081
c For active participants.....	147	5,319,119	5,319,119
d Total.....	545	18,326,014	18,326,014

4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
a Funding target disregarding prescribed at-risk assumptions.....	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	

5 Effective interest rate..... **5** 5.26%

6 Target normal cost		
a Present value of current plan year accruals.....	6a	0
b Expected plan-related expenses.....	6b	270,000
c Target normal cost.....	6c	270,000

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	<u>4/1/2025</u> Date
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Arthur M. Scalise Type or print name of actuary	2306354 Most recent enrollment number
--	--

CAPTRUST Actuarial Services, LLC Firm name	646-839-8235 Telephone number (including area code)
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40 Wall Street
56th Floor
New York NY 10005
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

Part II	Beginning of Year Carryover and Prefunding Balances	(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	1,384,170
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	228,771
9	Amount remaining (line 7 minus line 8)	0	1,155,399
10	Interest on line 9 using prior year's actual return of <u>6.02</u> %	0	69,555
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year).....		790,358
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.44</u> %.....		30,550
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		13,772
	c Total available at beginning of current plan year to add to prefunding balance.....		834,680
	d Portion of (c) to be added to prefunding balance.....		834,680
12	Other reductions in balances due to elections or deemed elections	0	700,000
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	1,359,634

Part III	Funding Percentages		
14	Funding target attainment percentage	14	90.27%
15	Adjusted funding target attainment percentage	15	90.27%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	90.32%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
01/16/2024	95,000	0				
02/15/2024	95,000	0				
03/15/2024	95,000	0				
04/15/2024	95,000	0				
05/15/2024	95,000	0				
06/17/2024	95,000	0				
07/15/2024	95,000	0				
08/15/2024	95,000	0				
08/15/2024	75,000	0				
09/16/2024	95,000	0				
10/15/2024	95,000	0				
11/15/2024	95,000	0				
12/16/2024	95,000	0				
Totals ▶			18(b)	1,215,000	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	1,153,993

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?..... Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year				
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th	
0	0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 70

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years..... **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)..... **31a** 270,000

b Excess assets, if applicable, but not greater than line 31a **31b** 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1,782,202	185,840
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).... **34** 455,840

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	200,812	200,812
36 Additional cash requirement (line 34 minus line 35)			36 255,028
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 1,153,993

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) **38a** 898,965

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 200,812

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0

40 Unpaid minimum required contributions for all years..... **40** 0

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

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