

Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan... [X] a single-employer plan [ ] a DFE... B This return/report is: [ ] the first return/report [ ] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [ ] automatic extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here...

Part II Basic Plan Information—enter all requested information

1a Name of plan DENVER ROLLER, INC. 401(K)PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 01/01/1968
2a Plan sponsor's name (employer, if for a single-employer plan) DENVER ROLLER, INC.
2b Employer Identification Number (EIN) 71-0403729
2c Plan Sponsor's telephone number 501-225-0818
2d Business code (see instructions) 812210

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

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

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

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

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>DENVER ROLLER, INC.</b> <b>c</b> Plan Name <b>DENVER ROLLER, INC. PROFIT SHARING PLAN</b>	<b>4b</b> EIN <b>71-0403729</b>	
	<b>4d</b> PN <b>001</b>	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	<b>350</b>
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		
	<b>6a(1)</b>	<b>276</b>
	<b>6a(2)</b>	<b>194</b>
	<b>6b</b>	<b>0</b>
	<b>6c</b>	<b>67</b>
	<b>6d</b>	<b>261</b>
	<b>6e</b>	<b>1</b>
	<b>6f</b>	<b>262</b>
	<b>6g(1)</b>	<b>240</b>
<b>6g(2)</b>	<b>241</b>	
<b>6h</b>	<b>10</b>	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	

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

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

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

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

**a Pension Schedules**

- (1)  **R** (Retirement Plan Information)
- (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- (1)  **H** (Financial Information)
- (2)  **I** (Financial Information – Small Plan)
- (3)  **A** (Insurance Information) – Number Attached   0
- (4)  **C** (Service Provider Information)
- (5)  **D** (DFE/Participating Plan Information)
- (6)  **G** (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>► File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>07/01/2023</b> and ending <b>06/30/2024</b>	
<b>A</b> Name of plan <b>DENVER ROLLER, INC. 401(K)PLAN</b>	<b>B</b> Three-digit plan number (PN) <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DENVER ROLLER, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>71-0403729</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	22587	2839
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	23608	4753
<b>(3)</b> Other .....	<b>1b(3)</b>	39811	55222
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	378965	376782
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	7324214	7695595
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	1912914	2062925
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	1157106	890661
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	5419734	6370137
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities .....	1d(1)		
(2) Employer real property .....	1d(2)		
e Buildings and other property used in plan operation .....	1e		
f Total assets (add all amounts in lines 1a through 1e) .....	1f	16278939	17458914
<b>Liabilities</b>			
g Benefit claims payable .....	1g		
h Operating payables .....	1h		
i Acquisition indebtedness .....	1i		
j Other liabilities .....	1j		
k Total liabilities (add all amounts in lines 1g through 1j) .....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f) .....	1l	16278939	17458914

**Part II Income and Expense Statement**

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers .....	2a(1)(A)	499383	
(B) Participants .....	2a(1)(B)	551761	
(C) Others (including rollovers) .....	2a(1)(C)	1860	
(2) Noncash contributions .....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2) .....	2a(3)		1053004
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit) .....	2b(1)(A)	22932	
(B) U.S. Government securities .....	2b(1)(B)	192695	
(C) Corporate debt instruments .....	2b(1)(C)	45130	
(D) Loans (other than to participants) .....	2b(1)(D)		
(E) Participant loans .....	2b(1)(E)		
(F) Other .....	2b(1)(F)	122	
(G) Total interest. Add lines 2b(1)(A) through (F) .....	2b(1)(G)		260879
(2) Dividends:			
(A) Preferred stock .....	2b(2)(A)		
(B) Common stock .....	2b(2)(B)	45133	
(C) Registered investment company shares (e.g. mutual funds) .....	2b(2)(C)	110588	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C) .....	2b(2)(D)		155721
(3) Rents .....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds .....	2b(4)(A)	6939496	
(B) Aggregate carrying amount (see instructions) .....	2b(4)(B)	6758777	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result .....	2b(4)(C)		180719
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate .....	2b(5)(A)		
(B) Other .....	2b(5)(B)	800456	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) .....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts.....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts.....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		2589
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		2453368

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	1272096	
(2) To insurance carriers for the provision of benefits.....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		1272096
<b>f</b> Corrective distributions (see instructions).....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances.....	<b>2i(1)</b>		
(2) Contract administrator fees.....	<b>2i(2)</b>	1280	
(3) Recordkeeping fees.....	<b>2i(3)</b>		
(4) IQPA audit fees.....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	17	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		1297
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		1273393

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		1179975
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: SHOPTAW, LABAHN & COMPANY, P.A.

(2) EIN: 71-0698607

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

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

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		600000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

<b>A</b> Name of plan <b>DENVER ROLLER, INC. 401(K)PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DENVER ROLLER, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>71-0403729</b>	

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

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<b>0</b>
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**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 63-6129301

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

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	
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<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

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

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

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

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

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

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

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

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

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation.....

**Part VII IRS Compliance Questions**

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

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703933A.

DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

Financial Statements and Supplemental Schedules

As of June 30, 2024 and 2023 and for the years ended June 30, 2024 and 2023

(with independent auditors' report thereon)

DENVER ROLLER, INC. 401(K) PLAN

June 30, 2024 and 2023

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# SHOPTAW, LABAHN & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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TEL. 479-967-3600 FAX 479-967-2131

## Independent Auditors' Report

Administrative Committee and  
Participants of Denver Roller, Inc. 401(k) Plan:

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

We have performed audits of the accompanying financial statements of Denver Roller, Inc. 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of June 30, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years ended June 30, 2024 and 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Denver Roller, Inc. 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of June 30, 2024 and 2023, and for the year ended June 30, 2024, 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 on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section -

- \* the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- \* the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Denver Roller, Inc. 401(k) 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 accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Denver Roller, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditor's 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 generally

accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- \* Exercise professional judgment and maintain professional skepticism throughout the audit.
- \* Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- \* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Denver Roller, Inc. 401(k) 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 Denver Roller, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

### **Supplemental Schedules Required by ERISA**

The supplemental schedules are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

April 14, 2025  
Russellville, Arkansas

*Shoptaw, Zabala & Company, P.A.*

Federal Employer Identification Number: 71-0403729

DENVER ROLLER, INC. 401(K) PLAN

Statements of Net Assets Available for Plan Benefits

As of June 30, 2024 and 2023

	<u>Assets</u>	
	<u>2024</u>	<u>2023</u>
Investments, at fair value	\$ 17,396,100	16,192,933
Accrued investment income	55,222	39,811
Contributions receivable:		
Participant	4,753	23,608
Employer	<u>2,839</u>	<u>22,587</u>
Total contributions receivable	<u>7,592</u>	<u>46,195</u>
Total assets	<u>17,458,914</u>	<u>16,278,939</u>
	 <u>Liabilities</u> 	
Other accounts payable	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for plan benefits	<u>\$ 17,458,914</u>	<u>16,278,939</u>

DENVER ROLLER, INC. 401(K) PLAN

Statements of Changes in Net Assets Available for Plan Benefits

Years ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions:		
Contributions:		
Employer	\$ 499,383	492,897
Participants	551,761	552,127
Other (including rollovers)	<u>1,860</u>	<u>-</u>
Total contributions	1,053,004	1,045,024
Investment income and change in value of investments	981,175	474,221
Interest	260,879	233,082
Dividends	155,721	110,455
Other income	<u>2,589</u>	<u>640</u>
Total additions	2,453,368	1,863,422
Deductions:		
Benefits paid to participants	1,272,096	772,480
Corrective distributions	-	2,569
Other expenses	<u>1,297</u>	<u>16</u>
Total deductions	<u>1,273,393</u>	<u>775,065</u>
Net increase in net assets available for benefits	1,179,975	1,088,357
Net assets available for benefits:		
Beginning of year	<u>16,278,939</u>	<u>15,190,582</u>
End of year	<u>\$17,458,914</u>	<u>16,278,939</u>

## DENVER ROLLER, INC. 401(K) PLAN

### Notes to Financial Statements

June 30, 2024 and 2023

#### (1) DESCRIPTION OF THE PLAN

The following description of the Denver Roller, Inc. 401(k) Plan (the "Plan"), provides general information. For a more complete description of the Plan's provisions, participants should refer to the Plan document and Summary Plan Description, which are available from the Plan administrator.

##### (a) General

The Plan is a defined contribution plan sponsored by Denver Roller, Inc. (the "Company") for the benefit of its employees who have at least one year of service and are age 21 or older. Related employers who also participate in the Plan include Citizens Fidelity Insurance Company and Baxter Memorial Gardens. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Regions Bank Trust Department, is the trustee of the Plan and serves as Plan custodian.

##### (b) Contributions

The Plan permits eligible employees through a salary deferral election to make annual contributions of eligible compensation to the Plan. Employee rollover contributions are also permitted. The Company makes matching contributions of 150 percent of employee salary deferral amounts up to 5 percent of employee's compensation, if the participant contributes at least 3 percent of their compensation. Additional amounts may be contributed at the discretion of the Company's board of directors. All amounts are invested in a portfolio of investments as directed by the Trustees. Contributions are subject to certain limitations. Forfeitures are allocated among active participants based upon their compensation that was subject to elective deferrals on a pro-rata basis.

##### (c) Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contribution and Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All contributions to the Plan are invested at the discretion of the Company.

DENVER ROLLER, INC. 401(K) PLAN

Notes to Financial Statements, Continued

(d) Vesting

Participants are immediately vested in their voluntary contributions plus earnings thereon. Vesting in the Company's matching contributions and the earnings thereon is based on years of continuous service. A participant is fully vested according to the following schedule:

Less than two years	0 %
Two years	20
Three years	40
Four years	60
Five years	80
Six or more	100

(e) Payment of Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) may elect to receive either a lump-sum distribution equal to the participant's vested account balance or a joint and survivor annuity. If the account balance is \$1,000, or less, a full distribution or roll-over must be processed.

(f) Forfeited Nonvested Balances

Nonvested balances are forfeited upon termination of services. At June 30, 2024 and 2023, forfeited accounts totaled \$75,292 and \$58,729, respectively. Forfeited balances are reallocated to active participants on a pro-rata basis based on current compensation for participants making elective deferrals.

Balance at June 30, 2023	\$ 58,729
New forfeitures	16,595
Investment gain	<u>(32)</u>
Balance at June 30, 2024	<u>\$ 75,292</u>

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

## DENVER ROLLER, INC. 401(K) PLAN

### Notes to Financial Statements, Continued

#### (b) Investment Valuation

Quoted market prices, if available, are used to value investments. Securities that are actively traded are valued at the closing price reported on the active market on which the individual securities are traded. Debt securities that are not actively traded are valued on the basis of yields currently available on comparable securities of issuers with similar characteristics or discounted cash flows. Money market and mutual funds are valued at the net asset value (NAV) of shares held by the Plan at its fiscal year-end.

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

#### (c) Administrative Expenses

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

#### (d) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

#### (e) Payment of Benefits

Benefit payments to participants are recorded upon distribution.

### (3) TAX STATUS

The Plan operates under a non-standardized adoption agreement in connection with a prototype 401(k) profit-sharing plan and trust sponsored by Ascensus, Inc. This prototype plan document has been filed with the appropriate agency. The plan has obtained a determination letter from the Internal Revenue Service dated June 30, 2020 stating that the prototype constitutes a qualified plan under Section 401 of the Internal Revenue Code and the related trust was tax exempt as of the financial statement date. The Plan was amended effective

## DENVER ROLLER, INC. 401(K) PLAN

### Notes to Financial Statements, Continued

#### (3) TAX STATUS (continued)

July 1, 2023 through the adoption of a Warren Averett Benefit Consultants, LLC prototype plan. However, the Plan administrator believes that the Plan (and related trust) are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. There are no current income tax examinations in progress.

#### (4) PLAN TERMINATION

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contribution at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

#### (5) INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee, Regions Bank, Trust Department, has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate.

	2024	2023
Investments at fair value:		
U.S. Treasury and federal agency securities	\$ 7,695,595	7,324,214
Fixed corporate bonds	2,062,925	1,912,914
Common stock	890,661	1,157,106
Mutual funds	6,370,137	5,419,734
Money market fund	376,782	378,965
	\$ 17,396,100	16,192,933

DENVER ROLLER, INC. 401(K) PLAN

Notes to Financial Statements, Continued

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

(6) INVESTMENTS

Investments reported at fair value as of June 30, 2024:

	<u>Number of Shares/PAR</u>	<u>Fair Value</u>	<u>Percent of Total</u>
Mutual funds:			
Domestic mutual funds	17,724.590	\$ 3,870,049	22.2 %
Foreign mutual funds	87,113.530	<u>2,500,089</u>	<u>14.4</u>
Total mutual funds		<u>6,370,138</u>	<u>36.6</u>
Mortgage backed securities	3,984,814.420	3,539,428	20.3
Government obligations	4,564,000	4,156,167	23.9
Common stocks:			
Domestic common stock	8,777	838,240	4.8
Foreign common stock	265	<u>52,420</u>	<u>0.3</u>
Total common stocks		<u>890,660</u>	<u>5.1</u>
Corporate bonds	2,184,000	2,062,925	11.9
Fidelity Governmental Portfolio	376,782	<u>376,782</u>	<u>2.2</u>
Total investments		<u>\$ 17,396,100</u>	<u>100.0 %</u>

## DENVER ROLLER, INC. 401(K) PLAN

## Notes to Financial Statements, Continued

## (6) INVESTMENTS (continued)

Investments reported at fair value as of June 30, 2023:

	<u>Number of Shares/PAR</u>	<u>Fair Value</u>	<u>Percent of Total</u>
Mutual funds:			
Domestic mutual funds	38,545.830	\$ 3,456,783	21.4 %
Foreign mutual funds	78,812.070	<u>1,962,951</u>	<u>12.1</u>
Total mutual funds		<u>5,419,734</u>	<u>33.5</u>
Mortgage backed securities	3,778,788.180	3,432,240	21.2
Government obligations	4,325,000	3,891,974	24.0
Common stocks:			
Domestic common stock	12,408	1,108,383	6.9
Foreign common stock	278	<u>48,723</u>	<u>0.3</u>
Total common stocks		<u>1,157,106</u>	<u>7.2</u>
Corporate bonds	2,091,000	1,912,914	11.8
Fidelity Governmental Portfolio	378,965	<u>378,965</u>	<u>2.3</u>
Total investments		<u>\$16,192,933</u>	<u>100.0 %</u>

## (7) FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures* provides a framework for measuring fair value. That framework 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

DENVER ROLLER, INC. 401(K) PLAN

Notes to Financial Statements, Continued

(7) FAIR VALUE MEASUREMENTS (continued)

quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

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

Corporate bonds and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the net asset value (NAV) of shares held by the plan at its fiscal year end.

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

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

DENVER ROLLER, INC. 401(K) PLAN

Notes to Financial Statements, Continued

(7) FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of June 30, 2024 and 2023.

	Assets at Fair Value as of June 30, 2024			
	Level 1	Level 2	Level 3	Fair Value
U.S. Treasury and federal agency securities	\$ 376,782	4,156,167	-	4,532,949
Mortgage backed securities	-	3,539,428	-	3,539,428
Corporate bonds	-	2,062,925	-	2,062,925
Mutual funds:				
Domestic	3,870,049	-	-	3,870,049
Foreign	2,500,088	-	-	2,500,088
Common stock:				
Domestic	824,857	13,384	-	838,241
Foreign	52,420	-	-	52,420
Total investments	<u>\$ 7,624,196</u>	<u>9,771,904</u>	<u>-</u>	<u>17,396,100</u>
	Assets at Fair Value as of June 30, 2023			
	Level 1	Level 2	Level 3	Fair Value
U.S. Treasury and federal agency securities	\$ 378,965	3,891,974	-	4,270,939
Mortgage backed securities	-	3,432,240	-	3,432,240
Corporate bonds	-	1,912,914	-	1,912,914
Mutual funds:				
Domestic	3,456,783	-	-	3,456,783
Foreign	1,962,952	-	-	1,962,952
Common stock:				
Domestic	1,105,932	-	-	1,105,932
Foreign	51,173	-	-	51,173
Total investments	<u>\$ 6,955,805</u>	<u>9,237,128</u>	<u>-</u>	<u>16,192,933</u>

Realized and unrealized gains and losses included in net decrease in net assets available for plan benefits for the year ended June 30, 2024, is reported in investment income and change in value of investments in the statement of changes in net assets available for Plan benefits.

## DENVER ROLLER, INC. 401(K) PLAN

### Notes to Financial Statements, Continued

#### (8) PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons.

The Plan incurs expenses related to general administration and recordkeeping. The Plan sponsor pays these expenses and certain accounting and auditing fees related to the Plan.

#### (9) RISKS AND UNCERTAINTIES

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

#### (10) CONCENTRATIONS

The Plan's investment in shares of the Vanguard 500 Index fund represents approximately 11.6% of total assets as of June 30, 2024.

The Plan's investment category concentrations include the following in relation to total Plan assets at June 30, 2024:

U.S. Treasury and federal agency securities	44%
Fixed corporate bonds	12%
Mutual funds	37%

#### (11) SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 14, 2025, which is the date the financial statements were available to be issued.

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2023

Department of Labor Employee Benefits Security Administration

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

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation

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, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
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, etc.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: DENVER ROLLER, INC. 401 (K) PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1968
2a Plan sponsor's name (employer, if for a single-employer plan): Denver Roller, Inc.
2b Employer Identification Number (EIN): 71-0403729
2c Plan Sponsor's telephone number: 501-225-0818
2d Business code (see instructions): 812210

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Row 1: TOM COMPTON, 4/14/25. Row 2: Signature of employer/plan sponsor. Row 3: Signature of DFE.

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

Form 5500 (2023) v. 2300728

DENVER ROLLER, INC. 401(K) PLAN  
 EIN 71-0403729 PN 001  
 Supplemental Schedule H, Line 4j, Schedule of Reportable Transactions  
 June 30, 2024

**Series of Transactions by Issue in Excess of 5%**

(a)	(b)		(c)	(d)	(g)	(h)	(i)	
<u>Identity of Party Involved</u>	<u>Description of Assets</u>		<u>Transaction Aggregate</u>		<u>Cost of</u>	<u>Current Value</u>	<u>Net</u>	<u>Number of</u>
			<u>Purchase</u>	<u>Selling</u>	<u>Asset</u>	<u>of Asset on</u>	<u>Gain (Loss)</u>	<u>Transactions</u>
			<u>Price</u>	<u>Price</u>		<u>Transaction Date</u>		
Fidelity Governmental Portfolio	Money Market Fund	Total Purchases	4,288,287	-	4,288,287	4,288,287	-	580
Fidelity Governmental Portfolio	Money Market Fund	Total Sales	-	4,290,470	4,290,470	4,290,470	-	323

DENVER ROLLER, INC. 401(K) PLAN  
EIN 71-0403729 PN 001  
Supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year)  
June 30, 2024

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Fair Value</u>
*	U.S. Treasury Note - 1/15/27, 4%	Fixed US Government Obligations	459,084	454,302
*	U.S. Treasury Note - 8/15/29, 1.625%	Fixed US Government Obligations	666,912	618,661
*	U.S. Treasury Note - 8/15/33, 3.875%	Fixed US Government Obligations	303,124	303,039
*	U.S. Treasury Note - 2/15/32, 1.875%	Fixed US Government Obligations	779,791	721,927
*	U.S. Treasury Note - 9/30/27, 0.375%	Fixed US Government Obligations	207,025	199,015
*	U.S. Treasury Note - 2/15/28, 2.75%	Fixed US Government Obligations	335,358	305,483
*	U.S. Treasury Note - 4/30/28, 1.25%	Fixed US Government Obligations	407,144	413,162
*	U.S. Treasury Note - 5/31/25, 0.25%	Fixed US Government Obligations	148,502	153,951
*	U.S. Treasury Note - 5/15/26, 1.625%	Fixed US Government Obligations	1,016,556	986,626
*	FHLMCP - 6/1/38, 5.0%	Fixed Mortgage Backed Securities	6,398	5,865
	FHLMCP - 5/1/42, 4.5%	Fixed Mortgage Backed Securities	10,326	9,242
*	FHLMCP - 5/1/31, 3.0%	Fixed Mortgage Backed Securities	2,721	2,510
*	FHLMCP - 2/1/39, 4.5%	Fixed Mortgage Backed Securities	6,826	6,226
*	FHLMCP - 9/1/44, 4.0%	Fixed Mortgage Backed Securities	13,333	11,780
*	FHLMCP - 12/1/45, 3.5%	Fixed Mortgage Backed Securities	26,343	22,947
*	FHLMCP - 7/1/27, 2.5%	Fixed Mortgage Backed Securities	1,163	1,100
*	FHLMCP - 1/1/30, 2.5%	Fixed Mortgage Backed Securities	16,108	14,746
*	FHLMCP - 6/1/30, 3.0%	Fixed Mortgage Backed Securities	9,348	8,597
*	FHLMCP - 12/1/31, 2.5%	Fixed Mortgage Backed Securities	5,248	4,871
*	FHLMCP - 7/1/28, 2.5%	Fixed Mortgage Backed Securities	4,680	4,388
*	FHLMCP - 2/1/43, 3.5%	Fixed Mortgage Backed Securities	5,580	4,885
*	FHLMCP - 4/1/47, 3.5%	Fixed Mortgage Backed Securities	132,397	108,993
*	FHLMCP - 1/1/44, 4.0%	Fixed Mortgage Backed Securities	3,999	3,543

\* Exempt Party-in-interest as defined by ERISA.

## DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

## Supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year) (Continued)

June 30, 2024

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Fair Value</u>
*	FHLMCP - 3/1/27, 3.0%	Fixed Mortgage Backed Securities	2,708	2,544
*	FHLMCP - 6/1/25, 4.0%	Fixed Mortgage Backed Securities	957	894
*	FHLMCP - 2/1/26, 3.5%	Fixed Mortgage Backed Securities	2,924	2,747
*	FHLMCP - 1/1/50, 3.5%	Fixed Mortgage Backed Securities	207,230	175,189
*	FHLMCP - 12/1/51, 2.5%	Fixed Mortgage Backed Securities	164,631	137,411
*	FHLMCP - 12/1/51, 3.0%	Fixed Mortgage Backed Securities	151,685	153,873
*	FHLMCP - 2/1/34, 3.0%	Fixed Mortgage Backed Securities	135,215	129,012
*	FHLMCP - 4/1/35, 3.0%	Fixed Mortgage Backed Securities	85,589	83,884
*	FHLMCP - 4/1/37, 2.5%	Fixed Mortgage Backed Securities	44,983	45,297
*	FHLMCP - 7/1/35, 2.5%	Fixed Mortgage Backed Securities	178,335	156,403
*	FHLMCP - 11/1/50, 2.5%	Fixed Mortgage Backed Securities	151,513	121,380
*	FHLMCP - 6/1/52, 3.5%	Fixed Mortgage Backed Securities	237,055	229,243
*	FHLMCP - 11/1/49, 3.0%	Fixed Mortgage Backed Securities	148,019	120,929
*	FHLMCP - 7/1/35, 3.0%	Fixed Mortgage Backed Securities	74,478	65,104
*	FHLMCP - 1/1/35, 2.5%	Fixed Mortgage Backed Securities	78,081	66,785
*	FHLMCP - 1/1/48, 3.5%	Fixed Mortgage Backed Securities	27,719	24,806
*	FHLMCP - 3/1/48, 3.5%	Fixed Mortgage Backed Securities	83,487	77,600
*	FHLMCP - 12/1/25, 3.5%	Fixed Mortgage Backed Securities	2,187	2,043
*	FHLMCP - 12/1/26, 3.0%	Fixed Mortgage Backed Securities	4,573	4,231
*	FHLMCP - 10/01/40, 4.0%	Fixed Mortgage Backed Securities	4,111	3,645
*	FHLMCP - 2/1/40, 4.5%	Fixed Mortgage Backed Securities	3,518	3,163
*	FHLMCP - 11/1/48, 4.5%	Fixed Mortgage Backed Securities	8,707	8,008
*	FHLMCP - 12/1/50, 3.50%	Fixed Mortgage Backed Securities	163,835	162,183
*	FHLMCP - 6/1/48, 4.0%	Fixed Mortgage Backed Securities	21,405	19,108

\* Exempt Party-in-interest as defined by ERISA.

## DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

Supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year) (Continued)

June 30, 2024

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Fair Value</u>
*	FHLMCP - 9/1/40, 4.0%	Fixed Mortgage Backed Securities	7,090	6,291
*	FHLMCP - 6/1/45, 3.5%	Fixed Mortgage Backed Securities	13,410	11,800
*	FHLMCP - 5/1/26, 3.5%	Fixed Mortgage Backed Securities	1,993	1,868
*	FNMAP - 6/1/50, 2.5%	Fixed Mortgage Backed Securities	47,595	47,738
*	FNMAP - 1/1/26, 3.5%	Fixed Mortgage Backed Securities	849	792
*	FNMAP - 1/1/26, 3.5%	Fixed Mortgage Backed Securities	8,207	7,927
*	FNMAP - 12/1/26, 3.0%	Fixed Mortgage Backed Securities	4,579	4,248
*	FNMAP - 1/1/27, 3.0%	Fixed Mortgage Backed Securities	2,782	2,625
*	FNMAP - 4/1/41, 4.5%	Fixed Mortgage Backed Securities	2,924	2,613
*	FNMAP - 10/1/41, 5.0%	Fixed Mortgage Backed Securities	6,235	5,543
*	FNMAP - 6/1/42, 4.0%	Fixed Mortgage Backed Securities	6,282	5,710
*	FNMAP - 11/1/42, 3.5%	Fixed Mortgage Backed Securities	9,613	8,801
*	FNMAP - 11/1/27, 3.0%	Fixed Mortgage Backed Securities	5,196	4,866
*	FNMAP - 3/1/28, 2.5%	Fixed Mortgage Backed Securities	1,006	946
*	FNMAP - 6/1/45, 4.0%	Fixed Mortgage Backed Securities	10,708	9,464
*	FNMAP - 4/1/47, 3.0%	Fixed Mortgage Backed Securities	84,864	72,698
*	FNMAP - 5/1/32, 2.5%	Fixed Mortgage Backed Securities	15,374	14,595
*	FNMAP - 2/1/32, 3.0%	Fixed Mortgage Backed Securities	20,521	19,410
*	FNMAP - 2/1/48, 4.0%	Fixed Mortgage Backed Securities	54,921	49,649
*	FNMAP - 5/1/47, 4.0%	Fixed Mortgage Backed Securities	45,069	41,271
*	FNMAP - 8/1/51, 3.0%	Fixed Mortgage Backed Securities	94,402	94,737
*	FNMAP - 1/1/48, 4.0%	Fixed Mortgage Backed Securities	13,170	11,999
*	FNMAP - 5/1/52, 3.0%	Fixed Mortgage Backed Securities	269,762	245,631
*	FNMAP - 12/1/51, 2.5%	Fixed Mortgage Backed Securities	42,978	39,080

\* Exempt Party-in-interest as defined by ERISA.

## DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

Supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year) (Continued)

June 30, 2024

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Fair Value</u>
*	FNMAP - 9/1/36, 2.5%	Fixed Mortgage Backed Securities	86,465	84,775
*	FNMAP - 1/1/49, 4.0%	Fixed Mortgage Backed Securities	42,796	36,322
*	FNMAP - 9/1/28, 2.5%	Fixed Mortgage Backed Securities	37,936	36,043
*	FNMAP - 11/1/48, 3.5%	Fixed Mortgage Backed Securities	20,876	18,224
*	FNMAP - 4/1/52, 2.5%	Fixed Mortgage Backed Securities	160,688	142,518
*	FNMAP - 11/1/50, 2.5%	Fixed Mortgage Backed Securities	92,307	89,102
*	FNMAP - 8/1/50, 2.5%	Fixed Mortgage Backed Securities	155,879	145,036
*	FNMAP - 6/1/45, 3.5%	Fixed Mortgage Backed Securities	17,363	15,082
*	FNMAP - 7/1/43, 3.0%	Fixed Mortgage Backed Securities	2,397	2,100
*	FNMAP - 5/1/45, 3.5%	Fixed Mortgage Backed Securities	6,203	5,422
*	FNMAP - 12/1/47, 3.5%	Fixed Mortgage Backed Securities	55,199	50,242
*	FNMAP - 11/1/45, 3.5%	Fixed Mortgage Backed Securities	11,184	9,683
*	FNMAP - 4/1/28, 2.5%	Fixed Mortgage Backed Securities	6,529	6,241
*	FNMAP - 9/1/28, 2.5%	Fixed Mortgage Backed Securities	3,893	3,646
*	FNMAP - 5/1/43, 3%	Fixed Mortgage Backed Securities	36,227	31,019
*	FNMAP - 8/1/43, 3%	Fixed Mortgage Backed Securities	16,802	14,827
*	FNMAP - 2/1/36, 5.0%	Fixed Mortgage Backed Securities	7,776	7,098
*	FNMAP - 4/1/36, 5.5%	Fixed Mortgage Backed Securities	3,557	3,263
*	FNMAP - 4/1/39, 4.0%	Fixed Mortgage Backed Securities	4,439	3,934
*	FNMAP - 8/1/24, 4.0%	Fixed Mortgage Backed Securities	144	134
*	FNMAP - 11/1/41, 3.5%	Fixed Mortgage Backed Securities	2,271	2,010
*	FNMAP - 12/1/47, 3.5%	Fixed Mortgage Backed Securities	14,271	12,662
*	FNMAP - 7/1/39, 4.5%	Fixed Mortgage Backed Securities	13,606	12,224
*	FNMAP - 12/1/30, 3.0%	Fixed Mortgage Backed Securities	2,966	2,728

\* Exempt Party-in-interest as defined by ERISA.

## DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

Supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year) (Continued)

June 30, 2024

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Fair Value</u>
*	FNMAP - 9/1/39, 6.0%	Fixed Mortgage Backed Securities	14,548	13,502
*	FNMAP - 8/1/40, 4.0%	Fixed Mortgage Backed Securities	3,607	3,195
*	FNMAP - 8/1/40, 4.0%	Fixed Mortgage Backed Securities	4,937	4,370
*	FNMAP - 8/1/46, 3.0%	Fixed Mortgage Backed Securities	52,927	42,798
*	FNMAP - 4/1/43, 3.0%	Fixed Mortgage Backed Securities	20,079	17,337
*	FNMAP - 12/1/25, 3.5%	Fixed Mortgage Backed Securities	2,957	2,746
*	FNMAP - 3/1/41, 3.5%	Fixed Mortgage Backed Securities	6,582	5,666
*	Bank of America Corp - 4/23/27, 3.559%	Fixed Corporate Bonds	107,146	101,532
*	Bank of New York Mellon Corp 0.75% 1/28/26	Fixed Corporate Bonds	107,846	101,695
*	Bank of Nova Scotia - 3/2/26, 1.05%	Fixed Corporate Bonds	108,005	101,482
*	Bank of Nova Scotia - 2/3/25, 2.2%	Fixed Corporate Bonds	107,298	104,792
*	BP CAPITAL MARKETS AMERICA - 9/21/25, 3.796%	Fixed Corporate Bonds	108,071	103,161
*	Charles Schwab Corp - 3/11/26, 0.9%	Fixed Corporate Bonds	109,283	102,933
*	Goldman Sachs Group Inc - 10/21/32, 2.65%	Fixed Corporate Bonds	117,108	100,591
*	HSBC Holdings - 5/22/30, 3.973%	Fixed Corporate Bonds	114,824	105,698
*	Home Depot Inc 6/25/27, 4.875%	Fixed Corporate Bonds	98,682	98,798
*	International Business Machines - 2/19/26, 3.45%	Fixed Corporate Bonds	105,605	100,086
*	International Business Machines - 5/15/29, 3.5%	Fixed Corporate Bonds	111,356	102,900
*	Mitsubishi UFJ Financial Group Inc - 7/18/24, 2.801%	Fixed Corporate Bonds	106,645	104,849
*	Morgan Stanley - 10/23/24, 3.7%	Fixed Corporate Bonds	216,758	208,748
*	Royal Bank of Canada - 1/20/26, 0.875%	Fixed Corporate Bonds	221,943	210,416
*	Shell Int Fin - 11/7/29, 2.375%	Fixed Corporate Bonds	113,135	102,417
*	Toyota Motor Credit Corp - 6/18/26, 1.125%	Fixed Corporate Bonds	112,506	105,569
*	Toyota Motor Credit Corp - 1/9/26, 0.8%	Fixed Corporate Bonds	110,841	104,965

\* Exempt Party-in-interest as defined by ERISA.

## DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

Supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year) (Continued)

June 30, 2024

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Fair Value</u>
*	Truist Financial Corp - 3/2/27, 1.267%	Fixed Corporate Bonds	109,158	102,293
*	Abbvie Inc	Common Stock	17,065	18,010
*	Alliant Energy Corp	Common Stock	6,042	8,653
*	Arthur J Gallagher & Co (AJG)	Common Stock	3,834	23,338
*	AT&T Inc	Common Stock	23,696	23,544
*	Blackrock Inc	Common Stock	7,062	13,384
*	Chevron Corp	Common Stock	12,237	20,178
*	CME Group Inc	Common Stock	10,327	11,599
*	Comcast Corp	Common Stock	18,131	17,191
*	Conoco Phillips	Common Stock	6,325	11,324
*	Crown Castle Int. Corp.	Common Stock	28,099	17,195
*	Darden Restaurants Inc	Common Stock	16,377	15,435
*	Fifth Third Bancorp	Common Stock	14,681	15,180
*	Eli Lilly & Co	Common Stock	3,333	27,161
*	Exelon Corp	Common Stock	17,726	18,551
*	Exxon Mobil Corp	Common Stock	21,863	36,954
*	Fidelity National Information Services	Common Stock	17,413	18,237
*	General Dynamics	Common Stock	9,737	18,569
*	Genuine Parts Co	Common Stock	10,455	15,768
*	Hershey Co	Common Stock	17,644	20,037
*	Home Depot	Common Stock	7,604	14,114
*	Honeywell Int.	Common Stock	8,597	13,880
*	Hubbell Inc	Common Stock	3,633	10,233
*	Johnson & Johnson	Common Stock	22,636	20,901
*	JP Morgan Chase & Co	Common Stock	14,698	30,541
*	Keurig DR Pepper Inc	Common Stock	15,410	15,264

\* Exempt Party-in-interest as defined by ERISA.

## DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

Supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year) (Continued)

June 30, 2024

(a)	(b)	(c)	(d)	(e)
	<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Cost</u>	<u>Fair Value</u>
*	McDonalds Corp	Common Stock	15,271	15,545
*	Merck & Co, Inc	Common Stock	16,504	26,122
*	Metlife Inc	Common Stock	5,469	10,739
*	Microchip Technology	Common Stock	13,615	13,451
*	Microsoft Corp	Common Stock	15,639	28,605
*	Mondelez Int. Inc.	Common Stock	16,785	16,295
*	Nextera Energy Inc	Common Stock	15,123	20,110
*	Packaging Corp of America	Common Stock	11,266	13,875
*	PNC Financial Services Group Inc	Common Stock	17,267	17,414
*	Qualcomm Inc	Common Stock	2,419	5,975
*	Stryker Corp	Common Stock	12,044	17,353
*	Sysco Corp	Common Stock	17,312	16,491
*	Texas Instruments	Common Stock	6,707	10,894
*	T Mobile Us Inc	Common Stock	16,799	19,380
*	TJX Cos Inc	Common Stock	15,360	24,222
*	Union Pacific Corp	Common Stock	22,341	23,757
*	UnitedHealth Group Inc	Common Stock	12,210	19,861
*	Verizon Communications	Common Stock	25,581	19,259
*	Wal Mart Stores Inc	Common Stock	13,509	23,360
*	Waste Management Inc	Common Stock	10,856	23,041
*	Xcel Energy Inc	Common Stock	20,858	17,251
*	Chubb Limited	Foreign Stock	8,164	16,070
*	Everest Re Group Ltd	Foreign Stock	12,812	17,908
*	Lyondell Basell Industries NV	Foreign Stock	6,703	8,514
*	TE Connectivity Ltd	Foreign Stock	5,142	9,928
*	Vanguard Mid Cap index Fund ADM (VIMAX)	Domestic Mutual Funds	449,981	720,978

\* Exempt Party-in-interest as defined by ERISA.

## DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

Supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year) (Continued)

June 30, 2024

(a)	(b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Fair Value</u>
*	Vanguard Small Cap index (VSMAX)	Domestic Mutual Funds	491,243	705,180
*	Vanguard 500 index Admir Fund (VFINX)	Domestic Mutual Funds	907,968	2,021,354
*	iShares S&P 500 Growth ETF	Domestic Mutual Funds	308,193	422,538
*	Europacific Growth Fund (AEPGX)	International Mutual Funds	831,137	716,899
*	Artisan Developing World Fund (APHYX)	International Mutual Funds	155,450	180,047
*	Artisan International Value Fund	International Mutual Funds	584,062	739,162
*	GQG Partners Emerging Markets	International Mutual Funds	275,992	293,042
*	Pzena Emerging Markets Value Fund	International Mutual Funds	110,397	116,107
*	Vanguard Developed Markets Index Fund (VTMNX)	International Mutual Funds	338,319	358,501
*	Vanguard Emerging Markets Stock Index Fund (VEMAX)	International Mutual Funds	96,917	96,330
*	Fidelity Governmental Portfolio (FRGXX)	Money Market Fund	376,782	376,782

\* Exempt Party-in-interest as defined by ERISA.

DENVER ROLLER, INC. 401(K) PLAN

EIN 71-0403729 PN 001

Supplemental Schedule H, Line 4i, Schedule of Assets (Acquired and Disposed of Within the Year)

June 30, 2024

(a)	(b)	(c)	(d)
<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Cost of Acquisitions</u>	<u>Proceeds of Dispositions</u>
Baron Emerging Markets Fund	International Mutual Funds	2,442	2,559
Fannie Mae Pool FN	Mortgage Backed Security	8,192	9,579
Freddie Mac Gold Pool FG	Mortgage Backed Security	27,346	30,061
Hormel Foods Corp	Corporate Bond	6,870	7,000
Newmont Corp	Common stock	10,491	10,354
Starbucks Corp	Common stock	17,500	13,171
T Mobile US Inc	Common stock	611	640
United States Treasury Notes/Bonds	US Treasury Note	3,981	4,000